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Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule E-1 Attachment, 12 CP and 25% AD Cost of Service Study for Test Year 2026.

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

(Document 33 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

299 First Avenue North (33701) ▪ St. Petersburg, Florida
Phone: 727.820.4692 ▪ Email: dianne.triplett@duke-energy.com

CERTIFICATE OF SERVICE
Docket No. 20240025-EI

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

/s/ Dianne M. Triplett
Dianne M. Triplett

Jennifer Crawford / Major Thompson / Shaw Stiller Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 JCrawfor@psc.state.fl.us MThompso@psc.state.fl.us SStiller@psc.state.fl.us	Walt Trierweiler / Charles J. Rehwinkel / Mary Wessling / Austin Watrous Office of Public Counsel 111 W. Madison St., Rm 812 Tallahassee, FL 32399 rehwinkel.charles@leg.state.fl.us trierweiler.walt@leg.state.fl.us watrous.austin@leg.state.fl.us wessling.mary@leg.state.fl.us
Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com	Bradley Marshall Jordan Luebkemann Earthjustice 111 S. Martin Luther King Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebkemann@earthjustice.org

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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
3	Accum. Depreciation & Amort.	Line 171	(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
4	Net Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
5	Construction Work in Progress	Line 229	1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
7	Working Capital	Line 265	762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
8	Total Rate Base		26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994	13,391,602	1,197,544	71,328	5,234,606	63,343	706,138	115,011	627,088	22,336
9																
10	**Revenue**															
11	Class Revenue	Line 287	5,559,822	(2,585,020)	2,974,802	20,148	2,954,653	1,894,138	198,324	9,205	658,426	8,286	77,474	11,450	88,800	8,550
12	Revenue Credits	Line 307	268,355	-	268,355	216,254	52,102	42,017	3,237	290	4,921	33	487	1,101	16	1
13	Total Revenue		5,828,178	(2,585,020)	3,243,157	236,402	3,006,755	1,936,155	201,561	9,495	663,347	8,319	77,961	12,551	88,816	8,550
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,704,888	(2,063,098)	641,790	17,450	624,340	407,814	36,047	3,003	132,108	1,769	20,600	8,145	14,633	221
17	Depreciation	Line 460	1,181,428	10,543	1,191,971	55,676	1,136,295	704,148	63,227	4,085	271,112	3,259	38,185	7,035	42,467	2,778
18	Tax Other Than Income Tax	Line 470	518,110	(291,281)	226,829	17,187	209,642	131,355	11,738	715	50,611	616	6,860	1,236	6,290	222
19	Gain/Loss on Disposition	Line 471		(1,137)	(1,137)	-	(1,137)	(710)	(63)	(4)	(276)	(3)	(37)	(6)	(35)	(1)
20	Operating Expense before Tax		4,404,426	(2,344,973)	2,059,453	90,312	1,969,141	1,242,606	110,948	7,799	453,554	5,641	65,608	16,410	63,355	3,220
21	Income Tax Expense	Line 517	120,633	(45,891)	74,742	27,815	46,927	41,543	10,951	(315)	469	46	(4,252)	(2,155)	(510)	1,151
22	Total Operating Expense		4,525,059	(2,390,864)	2,134,195	118,127	2,016,068	1,284,149	121,898	7,484	454,023	5,687	61,356	14,255	62,844	4,371
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,303,119	(194,156)	1,108,962	118,275	990,687	652,006	79,663	2,011	209,324	2,633	16,605	(1,704)	25,971	4,179
26	Net Operating Income Required	Ln 8 x Ln 34	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(514,529)	-	(514,529)	0	(514,529)	(288,647)	(4,455)	(2,999)	(158,365)	(1,816)	(32,996)	(9,783)	(18,077)	2,610
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(691,346)	-	(691,346)	0	(691,346)	(387,841)	(5,986)	(4,030)	(212,787)	(2,441)	(44,335)	(13,145)	(24,289)	3,507
30																
31	**Total Class Cost of Service**	Ln 26+22-12	6,074,351	(2,585,020)	3,489,330	20,148	3,469,182	2,182,786	202,779	12,204	816,792	10,103	110,470	21,232	106,877	5,940
32																
33	Rate of Return Earned	Ln 25 / Ln 8					4.62%	4.87%	6.65%	2.82%	4.00%	4.16%	2.35%	-1.48%	4.14%	18.71%
34	Rate of Return Requested	JSS Sch. 14					7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35																
36	Revenues @ Present Rates	Ln 11					2,954,653	1,894,138	198,324	9,205	658,426	8,286	77,474	11,450	88,800	8,550
37	Increase/(Decrease) Justified	Ln 29					691,346	387,841	5,986	4,030	212,787	2,441	44,335	13,145	24,289	(3,507)
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					23.40%	20.48%	3.02%	43.78%	32.32%	29.45%	57.23%	114.81%	27.35%	-41.02%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		7,024,784	(3,104)	7,021,680	13	7,021,667	4,215,809	384,155	26,893	2,024,627	24,435	329,106	16,641	-	-
44	Production Intermediate Demand		634,451	0	634,451	30,201	604,250	362,791	33,058	2,314	174,229	2,103	28,321	1,432	-	-
45	Production Peaking Demand		656,599	0	656,599	15,462	641,137	384,939	35,077	2,456	184,866	2,231	30,050	1,519	-	-
46	Production Solar Demand		3,001,418	0	3,001,418	6	3,001,413	1,802,048	164,207	11,495	865,427	10,445	140,676	7,113	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,357,223	(43,075)	11,314,148	45,682	11,268,466	6,765,587	616,498	43,158	3,249,150	39,214	528,153	26,706	0	0
49	Production Plant Allocators						0.99596	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	50,533	4,605	322	24,268	293	3,945	199	-	-
53	Production Intermediate Demand		5,199		5,199	247	4,952	2,973	271	19	1,428	17	232	12	-	-
54	Production Peaking Demand		44,954		44,954	1,059	43,896	26,355	2,402	168	12,657	153	2,057	104	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,269	2,667	187	14,057	170	2,285	116	-	-
56	Transmission		7,329,447	(736,075)	6,593,372	1,966,491	4,626,881	2,892,796	251,512	15,490	1,262,974	13,437	189,054	1,617	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,397	2,469	152	12,398	132	1,856	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		7,557,935	(736,075)	6,821,860	1,967,797	4,854,063	3,030,323	263,925	16,338	1,327,781	14,202	199,429	2,064	0	0
60	Transmission Plant Allocators						0.71155	0.62429	0.05437	0.00337	0.27354	0.00293	0.04109	0.00043	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
61																
62	Total Prod and Trans Plant		18,915,158	(779,150)	18,136,008	2,013,479	16,122,529	9,795,910	880,423	59,497	4,576,931	53,416	727,582	28,770	0	0
63	Prod and Trans Plant Allocators						0.88898	0.60759	0.05461	0.00369	0.28388	0.00331	0.04513	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		6,437,879	(792,377)	5,645,502	-	5,645,502	3,604,437	334,078	15,289	1,480,727	23,946	135,940	51,085	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,230,751	(774,370)	2,456,382	-	2,456,382	1,906,335	162,468	3,288	362,213	-	11,092	10,986	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		734,657	(596)	734,062	-	734,062	641,428	46,851	5,295	17,292	0	24	23,171	-	-
71	Distribution Metering		496,976	(54)	496,923	-	496,923	400,822	40,912	3,487	34,354	122	942	16,282	-	-
72	Lighting Facilities		914,296	(44,906)	869,389	-	869,389	-	-	-	-	-	-	-	869,389	-
73	EV Solution		27,196	0	27,196	-	27,196	-	-	-	-	-	-	-	-	27,196
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		11,849,548	(1,612,302)	10,237,246	0	10,237,246	6,553,022	584,310	27,359	1,894,586	24,069	155,791	101,524	869,389	27,196
76	Distribution Plant Allocators						1.00000	0.64012	0.05708	0.00267	0.18507	0.00235	0.01522	0.00992	0.08492	0.00266
77																
78	Total Trans and Dist Plant		19,407,484	(2,348,377)	17,059,106	1,967,797	15,091,309	9,583,345	848,236	43,697	3,222,367	38,270	355,220	103,588	869,389	27,196
79	Total Trans and Dist Plant Allocators						0.88465	0.63502	0.05621	0.00290	0.21352	0.00254	0.02354	0.00686	0.05761	0.00180
80																
81	Total Prod, Trans and Dist Plant		30,764,706	(2,391,452)	28,373,255	2,013,479	26,359,775	16,348,932	1,464,733	86,855	6,471,516	77,485	883,373	130,295	869,389	27,196
82	Total Prod, Trans and Dist Plant Allocators						0.92904	0.62022	0.05557	0.00330	0.24551	0.00294	0.03351	0.00494	0.03298	0.00103
83																
84	General & Intangible Plant															
85	Labor		1,325,203	(3,323)	1,321,880	35,143	1,286,737	833,081	74,087	6,104	283,701	3,818	44,760	15,827	24,590	769
86	Retail 100%, Class = # Bills		128,567		128,567	-	128,567	112,309	8,213	927	3,052	0	9	4,057	-	-
87	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,453,771	(3,323)	1,450,448	35,143	1,415,304	945,390	82,300	7,031	286,753	3,818	44,769	19,884	24,590	769
89	General & Intangible Plant Allocators						0.97577	0.66798	0.05815	0.00497	0.20261	0.00270	0.03163	0.01405	0.01737	0.00054
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		0		0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
95																
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
106	Total Gross Electric Plant Allocators						0.93138	0.62264	0.05570	0.00338	0.24334	0.00293	0.03342	0.00541	0.03219	0.00101
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		3,092,571	(9,044)	3,083,527	6	3,083,521	1,851,346	168,699	11,810	889,102	10,731	144,525	7,308	-	-
112	Production Intermediate Demand		425,031	17,099	442,130	21,046	421,083	252,818	23,037	1,613	121,415	1,465	19,736	998	-	-
113	Production Peaking Demand		451,675	23,382	475,057	11,187	463,870	278,507	25,378	1,777	133,752	1,614	21,742	1,099	-	-
114	Production Solar Demand		347,212	6,646	353,858	1	353,857	212,456	19,360	1,355	102,031	1,231	16,585	839	-	-
115	Retail 100%, Removed		9,504	(9,504)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,325,992	28,579	4,354,571	32,240	4,322,331	2,595,128	236,475	16,555	1,246,301	15,042	202,588	10,244	0	0
117	Production Plant Allocators						0.99260	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,656	789	55	4,157	50	676	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,247	114	8	599	7	97	5	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
122	Production Peaking Demand		2,670		2,670	63	2,607	1,565	143	10	752	9	122	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,181	108	8	567	7	92	5	-	-
124	Transmission		945,982	(17,394)	928,588	276,954	651,634	407,412	35,422	2,182	177,873	1,892	26,626	228	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,408	296	18	1,488	16	223	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		972,668	(17,394)	955,274	277,121	678,153	423,469	36,871	2,281	185,436	1,982	27,836	280	0	0
128	Transmission Plant Allocators						0.70990	0.62444	0.05437	0.00336	0.27344	0.00292	0.04105	0.00041	0.00000	0.00000
129																
130	Total Prod and Trans Plant		5,298,660	11,185	5,309,845	309,360	5,000,485	3,018,597	273,346	18,835	1,431,737	17,023	230,424	10,524	0	0
131	Prod and Trans Plant Allocators						0.94174	0.60366	0.05466	0.00377	0.28632	0.00340	0.04608	0.00210	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		961,557	(8,821)	952,735	-	952,735	608,285	56,379	2,580	249,888	4,041	22,941	8,621	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		635,816	(25,671)	610,145	-	610,145	473,518	40,356	817	89,971	-	2,755	2,729	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		225,091	5,999	231,091	-	231,091	201,929	14,749	1,667	5,444	0	8	7,294	-	-
139	Distribution Metering		161,655	1,994	163,648	-	163,648	132,000	13,473	1,148	11,314	40	310	5,362	-	-
140	EV Solution		5,811	0	5,811	-	5,811	-	-	-	-	-	-	-	-	5,811
141	Lighting Facilities		265,340	2,395	267,734	-	267,734	-	-	-	-	-	-	-	267,734	-
142	Distribution IS Equipment		3,354	0	3,354	-	3,354	-	-	-	-	-	3,354	-	-	-
143	Distribution Plant Total		2,258,623	(24,104)	2,234,519	0	2,234,519	1,415,732	124,957	6,212	356,616	4,081	29,368	24,007	267,734	5,811
144	Distribution Plant Allocators						1.00000	0.63357	0.05592	0.00278	0.15959	0.00183	0.01314	0.01074	0.11982	0.00260
145																
146	Total Trans and Dist Plant		3,231,291	(41,498)	3,189,793	277,121	2,912,672	1,839,201	161,829	8,493	542,051	6,063	57,204	24,286	267,734	5,811
147	Total Trans and Dist Plant Allocators						0.91312	0.63145	0.05556	0.00292	0.18610	0.00208	0.01964	0.00834	0.09192	0.00200
148																
149	Total Prod, Trans and Dist Plant		7,557,283	(12,919)	7,544,364	309,360	7,235,004	4,434,328	398,303	25,047	1,788,352	21,105	259,792	34,530	267,734	5,811
150	Total Prod, Trans and Dist Plant Allocators						0.95899	0.61290	0.05505	0.00346	0.24718	0.00292	0.03591	0.00477	0.03701	0.00080
151																
152	General & Intangible Plant															
153	Labor		660,228	(6,936)	653,292	17,368	635,924	411,720	36,615	3,017	140,209	1,887	22,121	7,822	12,152	380
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		44,653	0	44,653	-	44,653	39,006	2,852	322	1,060	0	3	1,409	-	-
156	General & Intangible Plant Total		704,881	(6,936)	697,945	17,368	680,577	450,727	39,467	3,339	141,269	1,887	22,124	9,231	12,152	380
157	General & Intangible Plant Allocators						0.97512	0.66227	0.05799	0.00491	0.20757	0.00277	0.03251	0.01356	0.01786	0.00056
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,558	187	21	70	0	0	92	-	-
167	Retail 100%, Removed		442,990	(442,990)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		445,327	(442,990)	2,337	(591)	2,928	2,558	187	21	70	0	0	92	0	0
170																
171	Total Accumulated Depreciation		8,707,491	(462,845)	8,244,646	326,137	7,918,509	4,887,613	437,958	28,407	1,929,691	22,992	281,916	43,854	279,887	6,191
172	Total Accum Deprec Allocators						0.96044	0.61724	0.05531	0.00359	0.24369	0.00290	0.03560	0.00554	0.03535	0.00078
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		11,357,223	(43,075)	11,314,148	45,682	11,268,466	6,765,587	616,498	43,158	3,249,150	39,214	528,153	26,706	0	0
177	Production Reserve		(4,325,992)	(28,579)	(4,354,571)	(32,240)	(4,322,331)	(2,595,128)	(236,475)	(16,555)	(1,246,301)	(15,042)	(202,588)	(10,244)	0	0
178	Production Net Plant		7,031,231	(71,653)	6,959,577	13,442	6,946,135	4,170,459	380,023	26,604	2,002,849	24,173	325,565	16,462	0	0
179	Production Net Plant Allocators						0.99807	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
180																
181	Transmission Gross Plant		7,557,935	(736,075)	6,821,860	1,967,797	4,854,063	3,030,323	263,925	16,338	1,327,781	14,202	199,429	2,064	0	0
182	Transmission Reserve		(972,668)	17,394	(955,274)	(277,121)	(678,153)	(423,469)	(36,871)	(2,281)	(185,436)	(1,982)	(27,836)	(280)	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
183	Transmission Net Plant		6,585,268	(718,681)	5,866,586	1,690,677	4,175,909	2,606,854	227,054	14,058	1,142,345	12,220	171,593	1,784	0	0
184	Transmission Net Plant Allocators						0.71181	0.62426	0.05437	0.00337	0.27356	0.00293	0.04109	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		11,849,548	(1,612,302)	10,237,246	-	10,237,246	6,553,022	584,310	27,359	1,894,586	24,069	155,791	101,524	869,389	27,196
187	Distribution Reserve		(2,258,623)	24,104	(2,234,519)	-	(2,234,519)	(1,415,732)	(124,957)	(6,212)	(356,616)	(4,081)	(29,368)	(24,007)	(267,734)	(5,811)
188	Distribution Net Plant		9,590,925	(1,588,198)	8,002,727	0	8,002,727	5,137,290	459,353	21,147	1,537,970	19,987	126,423	77,518	601,655	21,385
189	Distribution Net Plant Allocators						1.00000	0.64194	0.05740	0.00264	0.19218	0.00250	0.01580	0.00969	0.07518	0.00267
190																
191	General & Intangible Gross Plant		1,453,771	(3,323)	1,450,448	35,143	1,415,304	945,390	82,300	7,031	286,753	3,818	44,769	19,884	24,590	769
192	General & Intangible Reserve		(704,881)	6,936	(697,945)	(17,368)	(680,577)	(450,727)	(39,467)	(3,339)	(141,269)	(1,887)	(22,124)	(9,231)	(12,152)	(380)
193	General & Intangible Net Plant		748,890	3,613	752,503	17,775	734,728	494,663	42,833	3,692	145,484	1,931	22,645	10,653	12,437	389
194	General & Intangible Net Plant Allocators						0.97638	0.67326	0.05830	0.00503	0.19801	0.00263	0.03082	0.01450	0.01693	0.00053
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(445,327)	442,990	(2,337)	591	(2,928)	(2,558)	(187)	(21)	(70)	(0)	(0)	(92)	(0)	(0)
203	Other Net Plant		319,635	(326,467)	(6,831)	(1,898)	(4,933)	(4,309)	(315)	(36)	(117)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
205																
206	Total Gross Plant		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
207	Total Reserve		(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
208	Total Net Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
209	Total Net Plant Allocators						0.92028	0.62479	0.05585	0.00330	0.24319	0.00294	0.03255	0.00535	0.03093	0.00110
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		193,805	(2)	193,803	0	193,803	116,359	10,603	742	55,881	674	9,084	459	-	-
214	Production Intermediate Demand		20,684	0	20,684	985	19,700	11,828	1,078	75	5,680	69	923	47	-	-
215	Production Peaking Demand		16,952	0	16,952	399	16,552	9,938	906	63	4,773	58	776	39	-	-
216	Production Solar Demand		268,860	(1,058)	267,802	1	267,801	160,788	14,651	1,026	77,218	932	12,552	635	-	-
217	Transmission		304,495	(30,424)	274,071	81,742	192,329	120,247	10,455	644	52,499	559	7,859	67	-	-
218	Distribution Primary		413,699	(254,836)	158,862	-	158,862	101,427	9,401	430	41,667	674	3,825	1,438	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		238,769	(208,368)	30,401	-	30,401	23,593	2,011	41	4,483	-	137	136	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,464	0	3,464	-	3,464	3,027	221	25	82	0	0	109	-	-
223	Distribution Metering		2,534	0	2,534	-	2,534	2,044	209	18	175	1	5	83	-	-
224	Lighting Facilities		13,863	(12,509)	1,354	-	1,354	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		482	0	482	-	482	-	-	-	-	-	482	-	-	-
226	Labor		19,839	(2,759)	17,080	454	16,626	10,764	957	79	3,666	49	578	204	318	10
227	Retail 100%, Class = Net Plant		(13,053)	0	(13,053)	-	(13,053)	(8,155)	(729)	(43)	(3,174)	(38)	(425)	(70)	(404)	(14)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
230	Total Construction Work in Progress Allocator						0.91423	0.61947	0.05586	0.00348	0.27271	0.00334	0.04018	0.00353	0.00142	(0.00000)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	0	98,700	0	98,700	59,260	5,400	378	28,459	343	4,626	234	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	689	63	4	331	4	54	3	-	-
236	Transmission		23,808	0	23,808	7,101	16,707	10,446	908	56	4,561	49	683	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,633	151	7	671	11	62	23	-	-
238	Labor		3,462	0	3,462	92	3,370	2,182	194	16	743	10	117	41	64	2
239	Plant Held for Future Use Total		129,703	0	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
240	Plant Held for Future Use Allocator						0.94433	0.60587	0.05483	0.00377	0.28383	0.00340	0.04524	0.00251	0.00053	0.00002
241																
242																
243	**Working Capital**															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
244	Production Base Demand		65,502	0	65,502	0	65,502	39,327	3,584	251	18,887	228	3,070	155	-	-
245	Production Intermediate Demand		0	6,121	6,121	291	5,830	3,500	319	22	1,681	20	273	14	-	-
246	Production Peaking Demand		0	6,512	6,512	153	6,359	3,818	348	24	1,834	22	298	15	-	-
247	Production Base Energy		110,364	0	110,364	1	110,363	58,047	6,152	582	36,912	573	7,165	931	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,335	0	96,335	2,848	93,486	49,170	5,211	493	31,268	485	6,069	789	-	-
250	Production Solar Demand		981	0	981	0	981	589	54	4	283	3	46	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(260,171)	260,171	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(384,493)	0	(384,493)	(10,454)	(374,039)	(244,319)	(21,596)	(1,799)	(79,145)	(1,060)	(12,341)	(4,880)	(8,766)	(132)
255	Retail 100%, Class = # Bills		149,854	1,625	151,479	-	151,479	132,323	9,676	1,092	3,596	1	11	4,780	-	-
256	Retail 100%, Class = Prod		(213,772)	0	(213,772)	-	(213,772)	(128,349)	(11,695)	(819)	(61,639)	(744)	(10,020)	(507)	-	-
257	Retail 100%, Class = Net Plant		474,269	(28,128)	446,141	-	446,141	278,745	24,919	1,471	108,499	1,310	14,521	2,388	13,799	489
258	Retail 100%, Class = T&D		(106,837)	10,807	(96,030)	-	(96,030)	(60,981)	(5,398)	(278)	(20,505)	(244)	(2,260)	(659)	(5,532)	(173)
259	Retail 100%, Class = Metering		7,580	0	7,580	-	7,580	6,114	624	53	524	2	14	248	-	-
260	Retail 100%, Removed		406,108	(406,108)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(36)	(8,875)	(5,328)	(486)	(34)	(2,559)	(31)	(416)	(21)	-	-
263	Gross Total Plant		405,719	0	405,719	27,840	377,880	235,282	21,047	1,277	91,952	1,106	12,628	2,042	12,163	380
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,781)	(11,794)	(7,363)	(641)	(40)	(3,226)	(35)	(485)	(5)	-	-
265	Total Working Capital		762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
266	Total Working Capital Allocator						0.92815	0.64263	0.05724	0.00410	0.22877	0.00292	0.03310	0.00944	0.02079	0.00101
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
271	Accumulated Depreciation		(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
272	Net Electric Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
273	Construction Work in Progress		1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
274	Plant Held for Future Use		129,703	0	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
275	Working Capital		762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
276	Total Rate Base		26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994	13,391,602	1,197,544	71,328	5,234,606	63,343	706,138	115,011	627,088	22,336
277	Total Rate Base Allocator						0.92036	0.62493	0.05588	0.00333	0.24428	0.00296	0.03295	0.00537	0.02926	0.00104
278																
279																
280	**Class Revenue**															
281	Present Revenue		5,367,274	(2,616,917)	2,750,358	-	2,750,358	1,829,928	192,473	8,795	627,590	7,914	72,461	11,196	-	-
282	Production Solar Demand		75,050	31,896	106,946	(0)	106,946	64,210	5,851	410	30,837	372	5,013	253	-	-
283	EV Solution		8,550	-	8,550	-	8,550	-	-	-	-	-	-	-	-	8,550
284	Lighting Facilities Revenue		88,800	-	88,800	-	88,800	-	-	-	-	-	-	-	88,800	-
285	Retail Revenue		5,539,674	(2,585,020)	2,954,654	(0)	2,954,653	1,894,138	198,324	9,205	658,426	8,286	77,474	11,450	88,800	8,550
286	Wholesale 100%		20,148	-	20,148	20,148	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		5,559,822	(2,585,020)	2,974,802	20,148	2,954,653	1,894,138	198,324	9,205	658,426	8,286	77,474	11,450	88,800	8,550
288	Total Retail Sales of Electric & Lighting Allocator						0.99323	0.66534	0.06998	0.00320	0.22818	0.00288	0.02635	0.00407	-	-
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,222,073	(2,539,129)	3,682,944	208,587	3,474,356	2,183,260	195,066	12,809	821,244	10,090	115,209	24,488	107,403	4,789
292	Less Lighting Facilities		(112,191)		(112,191)		(112,191)								(107,403)	(4,789)
293	Return & Pretax Op Exp net of Lighting Fac.		6,109,882	(2,539,129)	3,570,752	208,587	3,362,165	2,183,260	195,066	12,809	821,244	10,090	115,209	24,488	-	-
294	Function Allocator for Electric Revenue						1.00000	0.64936	0.05802	0.00381	0.24426	0.00300	0.03427	0.00728	0.00000	0.00000
295																
296																
297	**Revenue Credits**															
298	Transmission		14,985	0	14,985	4,469	10,515	6,574	572	35	2,870	31	430	4	-	-
299	Distribution Primary		239	0	239	-	239	152	14	1	63	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,610	478	10	1,066	-	33	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,106	2,126	240	785	0	1	1,051	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
305	Wholesale 100%		211,738	0	211,738	211,738	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	46	536	335	30	2	131	2	18	3	16	1
307	Total Revenue Credits		268,355	0	268,355	216,254	52,102	42,017	3,237	290	4,921	33	487	1,101	16	1
308	Total Revenue Credits Allocator						0.19415	0.80644	0.06213	0.00556	0.09445	0.00064	0.00934	0.02113	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		35,428		35,428		35,428	21,271	1,938	136	10,215	123	1,661	84	-	-
314	Production Intermediate Demand		3,079		3,079		2,932	1,760	160	11	845	10	137	7	-	-
315	Production Peaking Demand		5,601		5,601		5,469	3,284	299	21	1,577	19	256	13	-	-
316	Production Solar Demand		16,434		16,434		16,434	9,867	899	63	4,738	57	770	39	-	-
317	Production Demand O&M Subtotal		60,542	0	60,542	0	60,263	36,182	3,297	231	17,376	210	2,825	143	0	0
318	Production Demand O&M Allocators						0.99540	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		101,969		101,969		101,968	53,631	5,684	538	34,105	529	6,620	861	-	-
322	Production Intermediate Energy		9,718		9,718		9,136	4,805	509	48	3,056	47	593	77	-	-
323	Production Peaking Energy		8,586		8,586		8,332	4,382	464	44	2,787	43	541	70	-	-
324	Production Solar Energy		7,926		7,926		7,926	4,169	442	42	2,651	41	515	67	-	-
325	Production Energy O&M Subtotal		128,200	0	128,200	0	127,363	66,988	7,100	672	42,598	661	8,268	1,075	0	0
326	Production Energy O&M Allocators						0.99347	0.52596	0.05574	0.00528	0.33446	0.00519	0.06492	0.00844	0.00000	0.00000
327																
328	Production O&M Total		188,741	0	188,741	0	187,626	103,170	10,397	903	59,974	871	11,093	1,218	0	0
329	Production O&M Total Allocators						0.99409	0.54987	0.05541	0.00481	0.31965	0.00464	0.05912	0.00649	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		219		219	0	219	132	12	1	63	1	10	1	-	-
333	Production Intermediate Demand		14		14	1	13	8	1	0	4	0	1	0	-	-
334	Production Peaking Demand		117		117	3	114	69	6	0	33	0	5	0	-	-
335	Production Solar Demand		127		127	0	127	76	7	0	37	0	6	0	-	-
336	Transmission		32,055		32,055	9,561	22,495	14,064	1,223	75	6,140	65	919	8	-	-
337	Transmission - Radials		118		118	-	118	74	6	0	32	0	5	0	-	-
338	Transmission O&M Total		32,650	0	32,650	9,564	23,086	14,422	1,255	78	6,309	67	946	9	0	0
339	Transmission O&M Allocators						0.70708	0.62471	0.05437	0.00336	0.27328	0.00292	0.04098	0.00039	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		49,394		49,394	-	49,394	31,536	2,923	134	12,955	210	1,189	447	-	-
343	Distribution Secondary		19,414		19,414	-	19,414	15,067	1,284	26	2,863	-	88	87	-	-
344	Distribution Service		10,367		10,367	-	10,367	9,058	662	75	244	0	0	327	-	-
345	Distribution Metering		9,998		9,998	-	9,998	8,064	823	70	691	2	19	328	-	-
346	Lighting Facilities		10,342		10,342	-	10,342	-	-	-	-	-	-	-	10,342	-
347	EV Solution		87		87	-	87	-	-	-	-	-	-	-	-	87
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		99,626	0	99,626	0	99,626	63,726	5,692	305	16,754	212	1,321	1,189	10,342	87
350	Distribution O&M Allocators						1.00000	0.63965	0.05713	0.00306	0.16816	0.00213	0.01326	0.01193	0.10380	0.00087
351																
352	Customer Accounting															
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241		241	195	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		81,511		81,511		81,511	71,204	5,207	588	1,935	0	6	2,572	-	-
356	Customer Accounting O&M		81,753	0	81,753	0	81,753	71,398	5,227	590	1,952	0	6	2,580	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87334	0.06393	0.00721	0.02387	0.00000	0.00008	0.03156	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		3,379		3,379		3,379	2,952	216	24	80	0	0	107	-	-
361	Customer Serv & Info. O&M		3,379	0	3,379	0	3,379	2,952	216	24	80	0	0	107	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		15,796		15,796		15,796	13,799	1,009	114	375	0	1	498	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
366	Sales O&M		15,796	0	15,796	0	15,796	13,799	1,009	114	375	0	1	498	0	0
367	Sales O&M Allocators						1.00000	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
368																
369	Admin and General															
370	Labor		199,041	(8,188)	190,853		185,779	120,280	10,697	881	40,961	551	6,462	2,285	3,550	111
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,021	14,334	1,282	78	5,602	67	769	124	741	23
373	Retail 100%, Class = # Bills		6,940	(2,666)	4,273		4,273	3,733	273	31	101	0	0	135	-	-
374	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		230,698	(10,854)	219,844	0	213,074	138,347	12,252	990	46,664	619	7,232	2,544	4,291	134
379	Admin & General O&M Allocators						0.96921	0.64929	0.05750	0.00465	0.21900	0.00290	0.03394	0.01194	0.02014	0.00063
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,045,947	(2,045,947)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,297	(6,297)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,052,244	(2,052,244)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,704,888	(2,063,098)	641,790	9,564	624,340	407,814	36,047	3,003	132,108	1,769	20,600	8,145	14,633	221
387	Total O&M Allocators						0.97281	0.65319	0.05774	0.00481	0.21160	0.00283	0.03300	0.01305	0.02344	0.00035
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-	-
390	Total Adjusted O&M		2,704,888	(2,063,098)	641,790	9,564	624,340	407,814	36,047	3,003	132,108	1,769	20,600	8,145	14,633	221
391																
392	[redacted]															
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		333,723	(522)	333,201	1	333,201	200,054	18,229	1,276	96,075	1,160	15,617	790	-	-
396	Production Intermediate Demand		52,031	7,514	59,545	2,834	56,711	34,049	3,103	217	16,352	197	2,658	134	-	-
397	Production Peaking Demand		19,326	11,516	30,842	726	30,116	18,081	1,648	115	8,684	105	1,412	71	-	-
398	Production Solar Demand		106,686	6,643	113,329	0	113,329	68,043	6,200	434	32,677	394	5,312	269	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		513,359	23,558	536,918	3,562	533,356	320,227	29,180	2,043	153,788	1,856	24,998	1,264	0	0
401	Production Plant Allocators						0.99337	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	934	85	6	448	5	73	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	540	49	3	259	3	42	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	614	56	4	295	4	48	2	-	-
408	Transmission		171,431	(4,095)	167,336	49,908	117,427	73,417	6,383	393	32,053	341	4,798	41	-	-
409	Transmission - Radials		999		999	-	999	625	54	3	273	3	41	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		176,025	(4,095)	171,930	49,935	121,995	76,185	6,633	410	33,355	356	5,006	50	0	0
412	Transmission Plant Allocators						0.70956	0.62449	0.05437	0.00336	0.27341	0.00292	0.04104	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		689,384	19,463	708,847	53,496	655,351	396,412	35,813	2,453	187,143	2,212	30,005	1,314	0	0
415	Prod and Trans Plant Allocators						0.92453	0.60488	0.05465	0.00374	0.28556	0.00338	0.04578	0.00200	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		176,150	(5,093)	171,057	-	171,057	109,213	10,122	463	44,866	726	4,119	1,548	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		97,693	(19,629)	78,063	-	78,063	60,583	5,163	104	11,511	-	352	349	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,370	4,008	24,378	-	24,378	21,302	1,556	176	574	0	1	770	-	-
423	Distribution Metering		30,687	1,742	32,430	-	32,430	26,158	2,670	228	2,242	8	61	1,063	-	-
424	Lighting Facilities		38,534	1,794	40,328	-	40,328	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	0	2,709	-	2,709	-	-	-	-	-	-	-	-	2,709

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
427	Distribution Plant Total		366,143	(17,177)	348,966	0	348,966	217,256	19,512	971	59,193	734	4,534	3,729	40,328	2,709
428	Distribution Plant Allocators						1.00000	0.62257	0.05591	0.00278	0.16962	0.00210	0.01299	0.01069	0.11557	0.00776
429																
430	Total Trans and Dist Plant		542,168	(21,273)	520,895	49,935	470,961	293,441	26,144	1,381	92,548	1,090	9,540	3,779	40,328	2,709
431	Total Trans and Dist Plant Allocators						0.90414	0.62307	0.05551	0.00293	0.19651	0.00231	0.02026	0.00802	0.08563	0.00575
432																
433	Total Prod, Trans and Dist Plant		1,055,527	2,286	1,057,813	53,496	1,004,317	613,668	55,324	3,424	246,336	2,946	34,538	5,043	40,328	2,709
434	Total Prod, Trans and Dist Plant Allocators						0.94943	0.61103	0.05509	0.00341	0.24528	0.00293	0.03439	0.00502	0.04016	0.00270
435																
436	General & Intangible Plant															
437	Labor		84,063	(2,060)	82,004	2,180	79,823	51,681	4,596	379	17,600	237	2,777	982	1,525	48
438	Retail 100%, Class = # Bills		12,134		12,134	-	12,134	10,599	775	88	288	0	1	383	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,197	(2,060)	94,137	2,180	91,957	62,280	5,371	466	17,888	237	2,778	1,365	1,525	48
441	General & Intangible Plant Allocators						0.97684	0.67727	0.05841	0.00507	0.19452	0.00258	0.03021	0.01484	0.01659	0.00052
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
447																
448	Other															
449	Labor		0	0	0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,580	408	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,074	18,752	19,826	-	19,826	12,387	1,107	65	4,822	58	645	106	613	22
452	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		6,281	3,143	9,424	-	9,424	7,602	776	66	652	2	18	309	-	-
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,632	240	17	1,264	15	205	10	-	-
456	Retail 100%, Removed		12,452	(12,452)	0	-	0	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		29,704	10,317	40,021	0	40,021	28,200	2,531	194	6,889	76	869	627	613	22
459																
460	Total Depreciation Expense		1,181,428	10,543	1,191,971	55,676	1,136,295	704,148	63,227	4,085	271,112	3,259	38,185	7,035	42,467	2,778
461	Total Depreciation Expense Allocators						0.95329	0.61969	0.05564	0.00359	0.23859	0.00287	0.03360	0.00619	0.03737	0.00245
462																
463	[redacted]															
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	449	16,430	10,638	946	78	3,623	49	572	202	314	10
466	Net Total Plant		209,950	0	209,950	16,738	193,212	120,717	10,792	637	46,988	567	6,289	1,034	5,976	212
467	Transmission		5,773	(5,773)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		13,998	(13,998)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		271,510	(271,510)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		518,110	(291,281)	226,829	17,187	209,642	131,355	11,738	715	50,611	616	6,860	1,236	6,290	222
471	Total Taxes Other Allocator						0.92423	0.62657	0.05599	0.00341	0.24141	0.00294	0.03272	0.00590	0.03000	0.00106
472																
473	[redacted]															
474	**Income Tax Expense**															
475	Total Revenue	Line 13	5,828,178	(2,585,020)	3,243,157	236,402	3,006,755	1,936,155	201,561	9,495	663,347	8,319	77,961	12,551	88,816	8,550
476	Total Oper. Exp. Before Tax	Line 20	4,404,426	(2,344,973)	2,059,453	90,312	1,969,141	1,242,606	110,948	7,799	453,554	5,641	65,608	16,410	63,355	3,220
477	Net Oper. Income (NOI) before Tax		1,423,751	(240,047)	1,183,704	146,090	1,037,614	693,549	90,613	1,696	209,793	2,679	12,353	(3,859)	25,461	5,330
478	Interest Expense	Line 8 x WACC	491,918	(60,979)	430,939	34,319	396,620	247,859	22,165	1,320	96,885	1,172	13,070	2,129	11,606	413
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	931,834	(179,069)	752,765	111,771	640,994	445,689	68,449	376	112,908	1,506	(717)	(5,988)	13,855	4,917
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	931,834	(179,069)	752,765	111,771	640,994	445,689	68,449	376	112,908	1,506	(717)	(5,988)	13,855	4,917
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
484	State Temporary Differences	JSS Sch. 12	(699,116)		(699,116)	(47,972)	(651,144)	(405,427)	(36,267)	(2,201)	(158,448)	(1,906)	(21,760)	(3,519)	(20,959)	(656)
485	State Taxable Income	Ln 482:484	254,996	(179,069)	75,927	65,327	10,600	53,182	33,337	(1,755)	(40,491)	(339)	(21,784)	(9,395)	(6,437)	4,282
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	14,025	(9,849)	4,176	3,593	583	2,925	1,834	(97)	(2,227)	(19)	(1,198)	(517)	(354)	236

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
488	State Income Tax (Def.)	Ln 484 x Ln 486	38,451		38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	52,476	(9,849)	42,627	6,231	36,396	25,223	3,828	25	6,488	86	(1)	(323)	799	272
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	931,834	(179,069)	752,765	111,771	640,994	445,689	68,449	376	112,908	1,506	(717)	(5,988)	13,855	4,917
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
495	Fed Temporary Differences	JSS Sch. 12	(691,323)		(691,323)	(47,437)	(643,886)	(400,908)	(35,863)	(2,176)	(156,681)	(1,885)	(21,518)	(3,480)	(20,726)	(648)
496	State Income Tax Exp. (Cur.)	Line 487	(14,025)	9,849	(4,176)	(3,593)	(583)	(2,925)	(1,834)	97	2,227	19	1,198	517	354	(236)
497	Fed. Taxable Income	Ln 493:496	248,764	(169,220)	79,544	62,269	17,275	54,776	31,908	(1,634)	(36,498)	(299)	(20,343)	(8,839)	(5,849)	4,054
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	52,240	(35,536)	16,704	13,076	3,628	11,503	6,701	(343)	(7,665)	(63)	(4,272)	(1,856)	(1,228)	851
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	52,240	(35,536)	16,704	13,076	3,628	11,503	6,701	(343)	(7,665)	(63)	(4,272)	(1,856)	(1,228)	851
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
503	State Income Tax (Def.) Deductio	Ln 488 x Ln 498	(8,075)	-	(8,075)	(554)	(7,521)	(4,683)	(419)	(25)	(1,830)	(22)	(251)	(41)	(242)	(8)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
505	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)		(95,934)		(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
508	Total Federal Income Tax Exp.	Ln 501:507	68,157	(36,042)	32,115	21,583	10,531	16,319	7,123	(340)	(6,019)	(40)	(4,251)	(1,832)	(1,309)	880
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	66,265	(45,385)	20,880	16,670	4,211	14,428	8,534	(440)	(9,891)	(81)	(5,470)	(2,373)	(1,582)	1,087
511	Total Deferred Fed. & St. Income Ta	Ln 488 + Ln 502:503	175,554	-	175,554	12,046	163,508	101,806	9,107	553	39,788	479	5,464	884	5,263	165
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
514	Total Amortization of ITC	Line 504	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
515	Total Amortization of PTC	Line 505	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	120,633	(45,891)	74,742	27,815	46,927	41,543	10,951	(315)	469	46	(4,252)	(2,155)	(510)	1,151
518																
519	Effective Tax Rate	Ln 510:512 /Ln479	25.90%	25.35%	26.04%	25.67%	26.10%	26.02%	25.74%	29.72%	26.39%	26.29%	2.70%	24.91%	26.47%	25.44%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
524	Interest Expense	Line 8 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)	(247,859)	(22,165)	(1,320)	(96,885)	(1,172)	(13,070)	(2,129)	(11,606)	(413)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
528	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
529	Amort of Excess ADIT	JSS Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(691,323)	-	(691,323)	(47,437)	(643,886)	(400,908)	(35,863)	(2,176)	(156,681)	(1,885)	(21,518)	(3,480)	(20,726)	(648)
532	Deferred Tax Federal	Ln 531 x Ln 498	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
533	Base for FIT Computation	Ln 523:532	680,675	(133,684)	546,992	47,108	499,883	314,304	28,086	1,613	122,648	1,497	15,979	2,647	12,545	564
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	180,939	(35,536)	145,403	12,522	132,880	83,549	7,466	429	32,603	398	4,248	704	3,335	150
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
538	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
539	Amort of Excess ADIT	JSS Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
540	Total FIT before Adding Deferred	Ln 535:539	59,752	(36,042)	23,710	11,621	12,089	8,858	776	1	3,175	47	1	38	(856)	50
541	Total FIT - Deferred	Line 532	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
542	Total FIT - Current & Deferred	Ln 540:541	204,930	(36,042)	168,888	21,583	147,305	93,048	8,307	458	36,078	443	4,520	769	3,496	186
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
546	Interest Expense	Line 27 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)	(247,859)	(22,165)	(1,320)	(96,885)	(1,172)	(13,070)	(2,129)	(11,606)	(413)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
548	Temporary State Differences	JSS Sch. 12	(699,116)	-	(699,116)	(47,972)	(651,144)	(405,427)	(36,267)	(2,201)	(158,448)	(1,906)	(21,760)	(3,519)	(20,959)	(656)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
549	State Deferred Tax	Ln 548 x Ln 486	38,451	-	38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
550	Net FIT Allowable	Line 542	204,930	(36,042)	168,888	21,583	147,305	93,048	8,307	458	36,078	443	4,520	769	3,496	186
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	892,273	(169,220)	723,053	61,734	661,319	415,633	37,143	2,138	162,199	1,979	21,181	3,505	16,799	743
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	51,931	(9,849)	42,082	3,593	38,489	24,190	2,162	124	9,440	115	1,233	204	978	43
555	Total SIT - Deferred	Line 549	38,451	-	38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
556	Total SIT - Current & Deferred	Ln 554:555	90,383	(9,849)	80,534	6,231	74,302	46,489	4,156	245	18,155	220	2,430	398	2,130	79
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	295,313	(45,891)	249,422	27,815	221,607	139,537	12,463	703	54,233	663	6,950	1,166	5,627	265
561	Total Income Tax Allocator						0.88848	0.62966	0.05624	0.00317	0.24473	0.00299	0.03136	0.00526	0.02539	0.00120
562																
563																
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,775	1,346	94	7,096	86	1,153	58	-	-
566	Production Intermediate Demand				4,507	0.95240	4,292	2,577	235	16	1,238	15	201	10	-	-
567	Production Peaking Demand				3,540	0.97645	3,456	2,075	189	13	997	12	162	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,633	2,293	217	13,757	214	2,670	347	-	-
570	Production Intermediate Energy				5,393	0.94005	5,070	2,666	283	27	1,696	26	329	43	-	-
571	Production Peaking Energy				2,248	0.97043	2,181	1,147	122	12	729	11	142	18	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,489	370	35	2,219	34	431	56	-	-
573	Subtotal Production				88,168	0.99220	87,480	48,428	4,843	415	27,762	399	5,093	541	0	0
574	Transmission				13,729	0.70175	9,634	6,016	524	32	2,634	28	395	4	-	-
575	Distribution				39,404	1.00000	39,404	25,223	2,249	105	7,292	93	600	391	3,346	105
576	Subtotal Prod, Trans and Dist				141,301	0.96615	136,519	79,667	7,616	552	37,688	519	6,088	936	3,346	105
577	Customer Accounts				27,858	1.00000	27,858	24,329	1,781	201	665	0	2	879	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,426	324	37	120	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,950	362	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97341	175,109	113,372	10,082	831	38,608	520	6,091	2,154	3,346	105
581	Admin & General				80,612	0.97341	78,469	50,804	4,518	372	17,301	233	2,730	965	1,500	47
582	Total				260,504	0.97341	253,578	164,176	14,600	1,203	55,909	752	8,821	3,119	4,846	152
583	Total Labor Allocator						0.97341	0.64744	0.05758	0.00474	0.22048	0.00297	0.03479	0.01230	0.01911	0.00060

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	27,773,075	11,690,989	404,263	4,740,895	5,805,177	-	2,553,823	-	754,824	511,581	8,014	893,979	409,532
3	Accum. Depreciation & Amort.	Line 171	(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	-	(650,672)	-	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
4	Net Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	-	1,903,150	-	513,472	340,688	4,551	614,092	222,103
5	Construction Work in Progress	Line 229	890,854	496,215	5,089	190,553	157,787	-	30,057	-	3,394	2,499	482	1,268	3,510
6	Plant Held for Future Use	Line 239	122,482	100,478	1,059	16,887	2,975	-	184	-	54	38	1	64	741
7	Working Capital	Line 265	561,092	112,907	102,474	92,590	104,039	-	42,681	-	8,756	11,378	124	11,664	74,482
8	Total Rate Base		21,428,994	7,938,201	313,092	4,349,939	5,038,329	-	1,976,073	-	525,677	354,604	5,157	627,088	300,836
9															
10	Revenue														
11	Class Revenue	Line 287	2,954,653	1,167,612	196,320	415,349	542,975	-	234,595	-	67,209	68,799	401	88,800	172,596
12	Revenue Credits	Line 307	52,102	198	8	10,624	365	-	7,278	-	33,322	9	0	16	282
13	Total Revenue		3,006,755	1,167,810	196,328	425,973	543,340	-	241,872	-	100,531	68,808	401	88,816	172,877
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	624,340	105,188	186,065	36,447	77,260	-	31,760	-	13,990	12,779	63	14,633	146,155
17	Depreciation	Line 460	1,136,295	563,462	25,283	126,726	185,729	-	87,030	-	26,179	43,103	18	42,467	36,297
18	Tax Other Than Income Tax	Line 470	209,642	73,418	7,152	40,287	48,492	-	19,417	-	5,262	3,503	47	6,290	5,775
19	Gain/Loss on Disposition	Line 471	(1,137)	(414)	(12)	(232)	(273)	-	(109)	-	(29)	(20)	(0)	(35)	(13)
20	Operating Expense before Tax		1,969,141	741,654	218,488	203,228	311,208	-	138,098	-	45,402	59,366	128	63,355	188,214
21	Income Tax Expense	Line 517	46,927	8,459	(9,791)	24,332	18,604	-	7,347	-	8,050	(1,702)	(3)	(510)	(7,858)
22	Total Operating Expense		2,016,068	750,113	208,697	227,560	329,812	-	145,445	-	53,452	57,664	126	62,844	180,356
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	990,687	417,698	(12,369)	198,413	213,528	-	96,427	-	47,079	11,143	275	25,971	(7,479)
26	Net Operating Income Required	Ln 8 x Ln 34	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(514,529)	(139,898)	(34,361)	(107,136)	(140,375)	-	(42,376)	-	10,155	(13,765)	(87)	(18,077)	(28,610)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(691,346)	(187,974)	(46,169)	(143,953)	(188,614)	-	(56,938)	-	13,644	(18,495)	(117)	(24,289)	(38,442)
30															
31	Total Class Cost of Service	Ln 26+22-12	3,469,182	1,307,509	230,681	522,484	683,349	-	276,971	-	57,054	82,563	488	106,877	201,206
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.62%	5.26%	-3.95%	4.56%	4.24%	0.00%	4.88%	0.00%	8.96%	3.14%	5.33%	4.14%	-2.49%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	2,954,653	1,167,612	196,320	415,349	542,975		234,595		67,209	68,799	401	88,800	172,596
37		Ln 29	691,346	187,974	46,169	143,953	188,614		56,938		(13,644)	18,495	117	24,289	38,442
38		Ln 37 / Ln 36	23.40%	16.10%	23.52%	34.66%	34.74%		24.27%		-20.30%	26.88%	29.24%	27.35%	22.27%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		7,021,667	7,021,667	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		604,250	604,250	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		641,137	641,137	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		3,001,413	3,001,413	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,268,466	11,268,466	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,952	4,952	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,896	43,896	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,626,881	-	-	4,626,881	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		4,854,063	181,763	0	4,672,300	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03745	0.00000	0.96255	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		16,122,529	11,450,229	0	4,672,300	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71020	0.00000	0.28980	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,645,502	-	-	-	5,645,502	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,456,382	-	-	-	-	-	2,456,382	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		734,062	-	-	-	-	-	-	-	734,062	-	-	-	-
71	Distribution Metering		496,923	-	-	-	-	-	-	-	-	496,923	-	-	-
72	Lighting Facilities		869,389	-	-	-	-	-	-	-	-	-	-	869,389	-
73	EV Solution		27,196	-	-	-	-	-	27,196	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		10,237,246	0	0	0	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55147	0.00000	0.24260	0.00000	0.07170	0.04854	0.00076	0.08492	0.00000
77															
78	Total Trans and Dist Plant		15,091,309	181,763	0	4,672,300	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01204	0.00000	0.30960	0.37409	0.00000	0.16457	0.00000	0.04864	0.03293	0.00052	0.05761	0.00000
80															
81	Total Prod, Trans and Dist Plant		26,359,775	11,450,229	0	4,672,300	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.43438	0.00000	0.17725	0.21417	0.00000	0.09422	0.00000	0.02785	0.01885	0.00030	0.03298	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,286,737	240,760	404,263	68,595	159,676	-	70,245	-	20,762	14,659	220	24,590	282,969
86	Retail 100%, Class = # Bills		128,567	-	-	-	-	-	-	-	-	-	-	-	128,567
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,415,304	240,760	404,263	68,595	159,676	0	70,245	0	20,762	14,659	220	24,590	411,536
89	General & Intangible Plant Allocators		1.00000	0.17011	0.28564	0.04847	0.11282	0.00000	0.04963	0.00000	0.01467	0.01036	0.00016	0.01737	0.29078
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
106	Total Gross Electric Plant Allocators		1.00000	0.42095	0.01456	0.17070	0.20902	0.00000	0.09195	0.00000	0.02718	0.01842	0.00029	0.03219	0.01475
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		3,083,521	3,083,521	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		421,083	421,083	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		463,870	463,870	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		353,857	353,857	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,322,331	4,322,331	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		651,634	-	-	651,634	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		678,153	21,069	0	657,085	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03107	0.00000	0.96893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		5,000,485	4,343,400	0	657,085	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86860	0.00000	0.13140	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		952,735	-	-	-	952,735	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		610,145	-	-	-	-	-	610,145	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		231,091	-	-	-	-	-	-	-	231,091	-	-	-	-
139	Distribution Metering		163,648	-	-	-	-	-	-	-	-	163,648	-	-	-
140	EV Solution		5,811	-	-	-	-	-	5,811	-	-	-	-	-	-
141	Lighting Facilities		267,734	-	-	-	-	-	-	-	-	-	-	267,734	-
142	Distribution IS Equipment		3,354	-	-	-	-	-	-	-	-	-	3,354	-	-
143	Distribution Plant Total		2,234,519	0	0	0	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42637	0.00000	0.27566	0.00000	0.10342	0.07324	0.00150	0.11982	0.00000
145															
146	Total Trans and Dist Plant		2,912,672	21,069	0	657,085	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00723	0.00000	0.22560	0.32710	0.00000	0.21147	0.00000	0.07934	0.05618	0.00115	0.09192	0.00000
148															
149	Total Prod, Trans and Dist Plant		7,235,004	4,343,400	0	657,085	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60033	0.00000	0.09082	0.13168	0.00000	0.08514	0.00000	0.03194	0.02262	0.00046	0.03701	0.00000
151															
152	General & Intangible Plant														
153	Labor		635,924	118,987	199,792	33,900	78,914	-	34,716	-	10,261	7,245	109	12,152	139,847
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		44,653	-	-	-	-	-	-	-	-	-	-	-	44,653
156	General & Intangible Plant Total		680,577	118,987	199,792	33,900	78,914	0	34,716	0	10,261	7,245	109	12,152	184,500
157	General & Intangible Plant Allocators		1.00000	0.17483	0.29356	0.04981	0.11595	0.00000	0.05101	0.00000	0.01508	0.01064	0.00016	0.01786	0.27109
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		7,918,509	4,462,387	199,792	690,985	1,031,649	0	650,672	0	241,351	170,893	3,463	279,887	187,429
172	Total Accum Deprec Allocators		1.00000	0.56354	0.02523	0.08726	0.13028	0.00000	0.08217	0.00000	0.03048	0.02158	0.00044	0.03535	0.02367
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		11,268,466	11,268,466	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(4,322,331)	(4,322,331)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,946,135	6,946,135	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		4,854,063	181,763	0	4,672,300	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(678,153)	(21,069)	0	(657,085)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		4,175,909	160,694	0	4,015,215	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03848	0.00000	0.96152	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		10,237,246	0	0	0	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
187	Distribution Reserve		(2,234,519)	0	0	0	(952,735)	0	(615,956)	0	(231,091)	(163,648)	(3,354)	(267,734)	0
188	Distribution Net Plant		8,002,727	0	0	0	4,692,766	0	1,867,622	0	502,971	333,274	4,439	601,655	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58640	0.00000	0.23337	0.00000	0.06285	0.04165	0.00055	0.07518	0.00000
190															
191	General & Intangible Gross Plant		1,415,304	240,760	404,263	68,595	159,676	0	70,245	0	20,762	14,659	220	24,590	411,536
192	General & Intangible Reserve		(680,577)	(118,987)	(199,792)	(33,900)	(78,914)	0	(34,716)	0	(10,261)	(7,245)	(109)	(12,152)	(184,500)
193	General & Intangible Net Plant		734,728	121,773	204,470	34,694	80,762	0	35,529	0	10,501	7,414	111	12,437	227,036
194	General & Intangible Net Plant Allocators		1.00000	0.16574	0.27829	0.04722	0.10992	0.00000	0.04836	0.00000	0.01429	0.01009	0.00015	0.01693	0.30901
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
207	Total Reserve		(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	0	(650,672)	0	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
208	Total Net Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	0	1,903,150	0	513,472	340,688	4,551	614,092	222,103
209	Total Net Plant Allocators		1.00000	0.36408	0.01030	0.20398	0.24042	0.00000	0.09585	0.00000	0.02586	0.01716	0.00023	0.03093	0.01119
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		193,803	193,803	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		19,700	19,700	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		16,552	16,552	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		267,801	267,801	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		192,329	-	-	192,329	-	-	-	-	-	-	-	-	-
218	Distribution Primary		158,862	-	-	-	158,862	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		30,401	-	-	-	-	-	30,401	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,464	-	-	-	-	-	-	-	3,464	-	-	-	-
223	Distribution Metering		2,534	-	-	-	-	-	-	-	-	2,534	-	-	-
224	Lighting Facilities		1,354	-	-	-	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		482	-	-	-	-	-	-	-	-	-	482	-	-
226	Labor		16,626	3,111	5,223	886	2,063	-	908	-	268	189	3	318	3,656
227	Retail 100%, Class = Net Plant		(13,053)	(4,752)	(134)	(2,663)	(3,138)	-	(1,251)	-	(338)	(224)	(3)	(404)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		890,854	496,215	5,089	190,553	157,787	0	30,057	0	3,394	2,499	482	1,268	3,510
230	Total Construction Work in Progress Allocator		1.00000	0.55701	0.00571	0.21390	0.17712	0.00000	0.03374	0.00000	0.00381	0.00281	0.00054	0.00142	0.00394
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		98,700	98,700	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,707	-	-	16,707	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,370	631	1,059	180	418	-	184	-	54	38	1	64	741
239	Plant Held for Future Use Total		122,482	100,478	1,059	16,887	2,975	0	184	0	54	38	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.82035	0.00865	0.13787	0.02429	0.00000	0.00150	0.00000	0.00044	0.00031	0.00000	0.00053	0.00605
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		5,830	5,830	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		6,359	6,359	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		110,363	-	110,363	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		93,486	-	93,486	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(374,039)	(63,018)	(111,470)	(21,835)	(46,286)	-	(19,027)	-	(8,381)	(7,656)	(38)	(8,766)	(87,561)
255	Retail 100%, Class = # Bills		151,479	-	-	-	-	-	-	-	-	-	-	-	151,479
256	Retail 100%, Class = Prod		(213,772)	(213,772)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		446,141	162,430	4,595	91,003	107,263	-	42,765	-	11,538	7,655	102	13,799	4,991
258	Retail 100%, Class = T&D		(96,030)	(1,157)	-	(29,731)	(35,924)	-	(15,804)	-	(4,671)	(3,162)	(50)	(5,532)	-
259	Retail 100%, Class = Metering		7,580	-	-	-	-	-	-	-	-	7,580	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,875)	(8,875)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,880	159,067	5,500	64,504	78,985	-	34,747	-	10,270	6,961	109	12,163	5,572
264	Gross Trans Plant		(11,794)	(442)	-	(11,352)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		561,092	112,907	102,474	92,590	104,039	0	42,681	0	8,756	11,378	124	11,664	74,482
266	Total Working Capital Allocator		1.00000	0.20123	0.18263	0.16502	0.18542	0.00000	0.07607	0.00000	0.01560	0.02028	0.00022	0.02079	0.13274
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
271	Accumulated Depreciation		(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	0	(650,672)	0	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
272	Net Electric Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	0	1,903,150	0	513,472	340,688	4,551	614,092	222,103
273	Construction Work in Progress		890,854	496,215	5,089	190,553	157,787	0	30,057	0	3,394	2,499	482	1,268	3,510
274	Plant Held for Future Use		122,482	100,478	1,059	16,887	2,975	0	184	0	54	38	1	64	741
275	Working Capital		561,092	112,907	102,474	92,590	104,039	0	42,681	0	8,756	11,378	124	11,664	74,482
276	Total Rate Base		21,428,994	7,938,201	313,092	4,349,939	5,038,329	0	1,976,073	0	525,677	354,604	5,157	627,088	300,836
277	Total Rate Base Allocator		1.00000	0.37044	0.01461	0.20299	0.23512	0.00000	0.09221	0.00000	0.02453	0.01655	0.00024	0.02926	0.01404
278															
279															
280	**Class Revenue**														
281	Present Revenue		2,750,358	1,060,666	196,320	415,349	542,975	-	226,045	-	67,209	68,799	401	-	172,596
282	Production Solar Demand		106,946	106,946	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		2,954,653	1,167,612	196,320	415,349	542,975	-	234,595	-	67,209	68,799	401	88,800	172,596
286	Wholesale 100%														
287	Total Class Revenue		2,954,653	1,167,612	196,320	415,349	542,975	0	234,595	0	67,209	68,799	401	88,800	172,596
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39518	0.06644	0.14057	0.18377	0.00000	0.07940	0.00000	0.02275	0.02328	0.00014	0.03005	0.05841
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,474,356	1,299,249	240,480	508,776	665,110	-	276,902	-	82,326	84,274	491	107,403	209,345
292	Less Lighting Facilities		(107,403)											(107,403)	
293	Return & Pretax Op Exp net of Lighting Fac.		3,366,954	1,299,249	240,480	508,776	665,110	-	276,902	-	82,326	84,274	491	-	209,345
294	Function Allocator for Electric Revenue		1.00000	0.38588	0.07142	0.15111	0.19754	0.00000	0.08224	0.00000	0.02445	0.02503	0.00015	0.00000	0.06218
295															
296															
297	**Revenue Credits**														
298	Transmission		10,515	-	-	10,515	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		536	198	8	109	126	-	49	-	13	9	0	16	8
307	Total Revenue Credits		52,102	198	8	10,624	365	0	7,278	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00381	0.00015	0.20391	0.00700	0.00000	0.13968	0.00000	0.63956	0.00017	0.00000	0.00030	0.00541
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		35,428	35,428	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,932	2,932	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		5,469	5,469	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		16,434	16,434	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		60,263	60,263	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		101,968	-	101,968	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,136	-	9,136	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,332	-	8,332	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,926	-	7,926	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,363	0	127,363	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		187,626	60,263	127,363	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.32119	0.67881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		219	219	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		22,495	-	-	22,495	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		118	-	-	118	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		23,086	473	0	22,613	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02049	0.00000	0.97951	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		49,394	-	-	-	49,394	-	-	-	-	-	-	-	-
343	Distribution Secondary		19,414	-	-	-	-	-	19,414	-	-	-	-	-	-
344	Distribution Service		10,367	-	-	-	-	-	-	-	10,367	-	-	-	-
345	Distribution Metering		9,998	-	-	-	-	-	-	-	-	9,998	-	-	-
346	Lighting Facilities		10,342	-	-	-	-	-	-	-	-	-	-	10,342	-
347	EV Solution		87	-	-	-	-	-	87	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		99,626	0	0	0	49,394	0	19,501	0	10,367	9,998	25	10,342	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49580	0.00000	0.19574	0.00000	0.10406	0.10035	0.00025	0.10380	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		81,511	-	-	-	-	-	-	-	-	-	-	-	81,511
356	Customer Accounting O&M		81,753	0	0	0	0	0	0	0	0	241	0	0	81,511
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00295	0.00000	0.00000	0.99705
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,379	-	-	-	-	-	-	-	-	-	-	-	3,379
361	Customer Serv & Info. O&M		3,379	0	0	0	0	0	0	0	0	0	0	0	3,379
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		15,796	-	-	-	-	-	-	-	-	-	-	-	15,796

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		15,796	0	0	0	0	0	0	0	0	0	0	0	15,796
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		185,779	34,761	58,367	9,904	23,054	-	10,142	-	2,998	2,116	32	3,550	40,855
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,021	9,691	335	3,930	4,812	-	2,117	-	626	424	7	741	339
373	Retail 100%, Class = # Bills		4,273	-	-	-	-	-	-	-	-	-	-	-	4,273
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		213,074	44,452	58,702	13,833	27,866	0	12,259	0	3,623	2,540	38	4,291	45,468
379	Admin & General O&M Allocators		1.00000	0.20862	0.27550	0.06492	0.13078	0.00000	0.05753	0.00000	0.01700	0.01192	0.00018	0.02014	0.21339
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		624,340	105,188	186,065	36,447	77,260	0	31,760	0	13,990	12,779	63	14,633	146,155
387	Total O&M Allocators		1.00000	0.16848	0.29802	0.05838	0.12375	0.00000	0.05087	0.00000	0.02241	0.02047	0.00010	0.02344	0.23409
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		624,340	105,188	186,065	36,447	77,260	-	31,760	-	13,990	12,779	63	14,633	146,155
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		333,201	333,201	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		56,711	56,711	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,116	30,116	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		113,329	113,329	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		533,356	533,356	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		117,427	-	-	117,427	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		121,995	3,569	0	118,427	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02925	0.00000	0.97075	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		655,351	536,925	0	118,427	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81929	0.00000	0.18071	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		171,057	-	-	-	171,057	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		78,063	-	-	-	-	-	78,063	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		24,378	-	-	-	-	-	-	-	24,378	-	-	-	-
423	Distribution Metering		32,430	-	-	-	-	-	-	-	-	32,430	-	-	-
424	Lighting Facilities		40,328	-	-	-	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	-	-	-	-	-	2,709	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		348,966	0	0	0	171,057	0	80,772	0	24,378	32,430	0	40,328	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49018	0.00000	0.23146	0.00000	0.06986	0.09293	0.00000	0.11557	0.00000
429															
430	Total Trans and Dist Plant		470,961	3,569	0	118,427	171,057	0	80,772	0	24,378	32,430	0	40,328	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00758	0.00000	0.25146	0.36321	0.00000	0.17151	0.00000	0.05176	0.06886	0.00000	0.08563	0.00000
432															
433	Total Prod, Trans and Dist Plant		1,004,317	536,925	0	118,427	171,057	0	80,772	0	24,378	32,430	0	40,328	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53462	0.00000	0.11792	0.17032	0.00000	0.08043	0.00000	0.02427	0.03229	0.00000	0.04016	0.00000
435															
436	General & Intangible Plant														
437	Labor		79,823	14,936	25,079	4,255	9,906	-	4,358	-	1,288	909	14	1,525	17,554
438	Retail 100%, Class = # Bills		12,134	-	-	-	-	-	-	-	-	-	-	-	12,134
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		91,957	14,936	25,079	4,255	9,906	0	4,358	0	1,288	909	14	1,525	29,688
441	General & Intangible Plant Allocators		1.00000	0.16242	0.27272	0.04627	0.10772	0.00000	0.04739	0.00000	0.01401	0.00989	0.00015	0.01659	0.32284
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		19,826	7,218	204	4,044	4,767	-	1,900	-	513	340	5	613	222
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		9,424	-	-	-	-	-	-	-	-	9,424	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,021	11,601	204	4,044	4,767	0	1,900	0	513	9,764	5	613	6,609
459															
460	Total Depreciation Expense		1,136,295	563,462	25,283	126,726	185,729	0	87,030	0	26,179	43,103	18	42,467	36,297
461	Total Depreciation Expense Allocators		1.00000	0.49588	0.02225	0.11153	0.16345	0.00000	0.07659	0.00000	0.02304	0.03793	0.00002	0.03737	0.03194
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		16,430	3,074	5,162	876	2,039	-	897	-	265	187	3	314	3,613
466	Net Total Plant		193,212	70,344	1,990	39,411	46,453	-	18,520	-	4,997	3,315	44	5,976	2,161
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		209,642	73,418	7,152	40,287	48,492	0	19,417	0	5,262	3,503	47	6,290	5,775
471	Total Taxes Other Allocator		1.00000	0.35021	0.03411	0.19217	0.23131	0.00000	0.09262	0.00000	0.02510	0.01671	0.00022	0.03000	0.02754
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,006,755	1,167,810	196,328	425,973	543,340	0	241,872	0	100,531	68,808	401	88,816	172,877
476	Total Oper. Exp. Before Tax	Line 20	1,969,141	741,654	218,488	203,228	311,208	0	138,098	0	45,402	59,366	128	63,355	188,214
477	Net Oper. Income (NOI) before Tax		1,037,614	426,156	(22,160)	222,745	232,132	0	103,774	0	55,129	9,442	272	25,461	(15,337)
478	Interest Expense	Line 8 x WACC	396,620	146,925	5,795	80,511	93,252	-	36,574	-	9,730	6,563	95	11,606	5,568
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	640,994	279,231	(27,955)	142,234	138,879	-	67,200	-	45,400	2,878	177	13,855	(20,905)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	640,994	279,231	(27,955)	142,234	138,879	0	67,200	0	45,400	2,878	177	13,855	(20,905)
483	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
484	State Temporary Differences	JSS Sch. 12	(651,144)	(274,097)	(9,478)	(111,151)	(136,103)	-	(59,875)	-	(17,697)	(11,994)	(188)	(20,959)	(9,602)
485	State Taxable Income	Ln 482:484	10,600	13,869	(37,131)	34,625	7,113	0	9,233	0	28,267	(8,734)	(5)	(6,437)	(30,200)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	583	763	(2,042)	1,904	391	-	508	-	1,555	(480)	(0)	(354)	(1,661)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	36,396	15,838	(1,521)	8,018	7,877	-	3,801	-	2,528	179	10	799	(1,133)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	640,994	279,231	(27,955)	142,234	138,879	-	67,200	-	45,400	2,878	177	13,855	(20,905)
494	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
495	Fed Temporary Differences	JSS Sch. 12	(643,886)	(271,042)	(9,372)	(109,912)	(134,586)	-	(59,207)	-	(17,500)	(11,860)	(186)	(20,726)	(9,495)
496	State Income Tax Exp. (Cur.)	Line 487	(583)	(763)	2,042	(1,904)	(391)	-	(508)	-	(1,555)	480	0	354	1,661
497	Fed. Taxable Income	Ln 493:496	17,275	16,161	(34,983)	33,960	8,239	-	9,393	-	26,909	(8,120)	(3)	(5,849)	(28,432)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	3,628	3,394	(7,346)	7,132	1,730	-	1,972	-	5,651	(1,705)	(1)	(1,228)	(5,971)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	3,628	3,394	(7,346)	7,132	1,730	-	1,972	-	5,651	(1,705)	(1)	(1,228)	(5,971)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,521)	(3,166)	(109)	(1,284)	(1,572)	-	(692)	-	(204)	(139)	(2)	(242)	(111)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
505	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
508	Total Federal Income Tax Exp.	Ln 501:507	10,531	(7,380)	(8,270)	16,315	10,727	-	3,546	-	5,522	(1,881)	(13)	(1,309)	(6,725)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	4,211	4,157	(9,389)	9,036	2,121	-	2,480	-	7,206	(2,185)	(1)	(1,582)	(7,632)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	163,508	68,828	2,380	27,911	34,177	-	15,035	-	4,444	3,012	47	5,263	2,411
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
514	Total Amortization of ITC	Line 504	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
515	Total Amortization of PTC	Line 505	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	46,927	8,459	(9,791)	24,332	18,604	-	7,347	-	8,050	(1,702)	(3)	(510)	(7,858)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.10%	26.08%	25.09%	25.93%	26.08%	0.00%	26.01%	0.00%	25.64%	28.45%	26.14%	26.47%	25.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
524	Interest Expense	Line 8 x WACC	(396,620)	(146,925)	(5,795)	(80,511)	(93,252)	-	(36,574)	-	(9,730)	(6,563)	(95)	(11,606)	(5,568)
525	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
528	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
529	Amort of Excess ADIT	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(643,886)	(271,042)	(9,372)	(109,912)	(134,586)	-	(59,207)	-	(17,500)	(11,860)	(186)	(20,726)	(9,495)
532	Deferred Tax Federal	Ln 531 x Ln 498	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
533	Base for FIT Computation	Ln 523:532	499,883	140,755	6,313	129,134	140,970	-	47,194	-	10,335	6,829	77	12,545	5,731
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	132,880	37,416	1,678	34,327	37,473	-	12,545	-	2,747	1,815	20	3,335	1,524
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
538	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
539	Amort of Excess ADIT	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
540	Total FIT before Adding Deferred	Ln 535:539	12,089	(27,110)	(1,104)	21,712	19,779	-	2,377	-	(852)	(713)	(29)	(856)	(1,114)
541	Total FIT - Deferred	Line 532	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
542	Total FIT - Current & Deferred	Ln 540:541	147,305	29,808	864	44,794	48,042	-	14,810	-	2,823	1,778	10	3,496	880
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
546	Interest Expense	Line 27 x WACC	(396,620)	(146,925)	(5,795)	(80,511)	(93,252)	-	(36,574)	-	(9,730)	(6,563)	(95)	(11,606)	(5,568)
547	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
548	Temporary State Differences	JSS Sch. 12	(651,144)	(274,097)	(9,478)	(111,151)	(136,103)	-	(59,875)	-	(17,697)	(11,994)	(188)	(20,959)	(9,602)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
550	Net FIT Allowable	Line 542	147,305	29,808	864	44,794	48,042	-	14,810	-	2,823	1,778	10	3,496	880
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	661,319	190,192	8,407	168,335	184,411	-	62,366	-	13,858	9,170	106	16,799	7,676
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	38,489	11,069	489	9,797	10,733	-	3,630	-	807	534	6	978	447
555	Total SIT - Deferred	Line 549	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
556	Total SIT - Current & Deferred	Ln 554:555	74,302	26,145	1,011	15,911	18,219	-	6,923	-	1,780	1,193	16	2,130	975
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	221,607	55,953	1,875	60,704	66,260	-	21,733	-	4,602	2,971	27	5,627	1,855
561	Total Income Tax Allocator		1.00000	0.25249	0.00846	0.27393	0.29900	0.00000	0.09807	0.00000	0.02077	0.01341	0.00012	0.02539	0.00837
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,292	4,292	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,456	3,456	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,070	-	5,070	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,181	-	2,181	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,480	32,465	55,015	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,634	299	-	9,335	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,730	-	9,559	-	2,825	1,913	30	3,346	-
576	Subtotal Prod, Trans and Dist		136,519	32,765	55,015	9,335	21,730	0	9,559	0	2,825	1,913	30	3,346	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	82	-	-	27,776
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,109	32,765	55,015	9,335	21,730	-	9,559	-	2,825	1,995	30	3,346	38,509
581	Admin & General		78,469	14,682	24,653	4,183	9,737	-	4,284	-	1,266	894	13	1,500	17,256
582	Total		253,578	47,447	79,668	13,518	31,467	-	13,843	-	4,092	2,889	43	4,846	55,765
583	Total Labor Allocator		1.00000	0.18711	0.31418	0.05331	0.12409	0.00000	0.05459	0.00000	0.01614	0.01139	0.00017	0.01911	0.21991

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	17,292,571	7,019,270	212,627	2,964,079	3,706,383	-	1,960,253	-	659,570	412,646	-	-	357,742
3	Accum. Depreciation & Amort.	Line 171	(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	-	(500,165)	-	(210,895)	(137,844)	-	-	(163,726)
4	Net Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	-	1,460,088	-	448,676	274,802	-	-	194,016
5	Construction Work in Progress	Line 229	551,859	297,927	2,677	119,136	100,741	-	23,330	-	2,966	2,016	-	-	3,066
6	Plant Held for Future Use	Line 239	74,209	60,327	557	10,558	1,900	-	141	-	48	31	-	-	647
7	Working Capital	Line 265	360,576	67,789	53,897	57,888	66,425	-	32,686	-	7,651	9,177	-	-	65,063
8	Total Rate Base		13,391,602	4,766,096	164,674	2,719,647	3,216,780	-	1,516,245	-	459,340	286,027	-	-	262,792
9															
10	Revenue														
11	Class Revenue	Line 287	1,894,138	701,034	199,502	276,349	361,264	-	150,397	-	44,717	45,775	267	-	114,835
12	Revenue Credits	Line 307	42,017	119	4	6,642	233	-	5,648	-	29,117	7	-	-	246
13	Total Revenue		1,936,155	701,153	199,506	282,991	361,497	-	156,045	-	73,834	45,782	267	-	115,081
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	407,814	63,155	97,863	22,787	49,328	-	24,476	-	12,225	10,308	-	-	127,672
17	Depreciation	Line 460	704,148	338,302	13,298	79,231	118,581	-	65,386	-	22,876	34,768	-	-	31,707
18	Tax Other Than Income Tax	Line 470	131,355	44,080	3,762	25,188	30,960	-	14,897	-	4,598	2,825	-	-	5,044
19	Gain/Loss on Disposition	Line 471	(710)	(248)	(6)	(145)	(174)	-	(84)	-	(26)	(16)	-	-	(11)
20	Operating Expense before Tax		1,242,606	445,289	114,916	127,061	198,694	-	104,676	-	39,672	47,885	-	-	164,412
21	Income Tax Expense	Line 517	41,543	5,079	19,244	19,437	15,577	-	(1,536)	-	3,483	(3,836)	68	-	(15,972)
22	Total Operating Expense		1,284,149	450,368	134,160	146,498	214,271	-	103,140	-	43,155	44,049	68	-	148,441
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	652,006	250,786	65,346	136,493	147,225	-	52,905	-	30,679	1,733	199	-	(33,360)
26	Net Operating Income Required	Ln 8 x Ln 34	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(288,647)	(83,995)	53,779	(54,540)	(78,728)	-	(53,599)	-	(1,586)	(18,358)	199	-	(51,819)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(387,841)	(112,859)	72,260	(73,283)	(105,782)	-	(72,018)	-	(2,132)	(24,667)	267	-	(69,626)
30															
31	Total Class Cost of Service	Ln 26+22-12	2,182,786	785,029	145,723	330,889	439,992	-	203,996	-	46,303	64,133	68	-	166,654
32															
33		Ln 25 / Ln 8	4.87%	5.26%	39.68%	5.02%	4.58%	0.00%	3.49%	0.00%	6.68%	0.61%	0.00%	0.00%	-12.69%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	1,894,138	701,034	199,502	276,349	361,264		150,397		44,717	45,775	267		114,835
37		Ln 29	387,841	112,859	(72,260)	73,283	105,782		72,018		2,132	24,667	(267)		69,626
38		Ln 37 / Ln 36	20.48%	16.10%	-36.22%	26.52%	29.28%		47.89%		4.77%	53.89%	-100.31%		60.63%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,215,809	4,215,809	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		362,791	362,791	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		384,939	384,939	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,802,048	1,802,048	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,765,587	6,765,587	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		50,533	50,533	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,973	2,973	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,355	26,355	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,269	29,269	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,892,796	-	-	2,892,796	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,397	-	-	28,397	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		3,030,323	109,130	0	2,921,193	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03601	0.00000	0.96399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		9,795,910	6,874,718	0	2,921,193	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70179	0.00000	0.29821	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,604,437	-	-	-	3,604,437	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,906,335	-	-	-	-	-	1,906,335	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		641,428	-	-	-	-	-	-	-	641,428	-	-	-	-
71	Distribution Metering		400,822	-	-	-	-	-	-	-	-	400,822	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,553,022	0	0	0	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55004	0.00000	0.29091	0.00000	0.09788	0.06117	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,583,345	109,130	0	2,921,193	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.30482	0.37611	0.00000	0.19892	0.00000	0.06693	0.04182	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		16,348,932	6,874,718	0	2,921,193	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42050	0.00000	0.17868	0.22047	0.00000	0.11660	0.00000	0.03923	0.02452	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant			0.17											
85	Labor		833,081	144,552	212,627	42,886	101,947	-	53,918	-	18,142	11,824	-	-	247,185
86	Retail 100%, Class = # Bills		112,309	-	-	-	-	-	-	-	-	-	-	-	112,309
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		945,390	144,552	212,627	42,886	101,947	0	53,918	0	18,142	11,824	0	0	359,494
89	General & Intangible Plant Allocators		1.00000	0.15290	0.22491	0.04536	0.10784	0.00000	0.05703	0.00000	0.01919	0.01251	0.00000	0.00000	0.38026
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,751)	-	-	-	-	-	-	-	-	-	-	-	(1,751)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,751)	0	0	0	0	0	0	0	0	0	0	0	(1,751)
104															
105	Total Gross Electric Plant in Service		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
106	Total Gross Electric Plant Allocators		1.00000	0.40591	0.01230	0.17141	0.21433	0.00000	0.11336	0.00000	0.03814	0.02386	0.00000	0.00000	0.02069
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,851,346	1,851,346	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		252,818	252,818	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		278,507	278,507	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		212,456	212,456	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,595,128	2,595,128	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		8,656	8,656	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,247	1,247	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		1,565	1,565	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,181	1,181	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		407,412	-	-	407,412	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,408	-	-	3,408	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		423,469	12,650	0	410,819	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02987	0.00000	0.97013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		3,018,597	2,607,777	0	410,819	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86390	0.00000	0.13610	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		608,285	-	-	-	608,285	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		473,518	-	-	-	-	-	473,518	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		201,929	-	-	-	-	-	-	-	201,929	-	-	-	-
139	Distribution Metering		132,000	-	-	-	-	-	-	-	-	132,000	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,415,732	0	0	0	608,285	0	473,518	0	201,929	132,000	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42966	0.00000	0.33447	0.00000	0.14263	0.09324	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,839,201	12,650	0	410,819	608,285	0	473,518	0	201,929	132,000	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00688	0.00000	0.22337	0.33073	0.00000	0.25746	0.00000	0.10979	0.07177	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,434,328	2,607,777	0	410,819	608,285	0	473,518	0	201,929	132,000	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58809	0.00000	0.09265	0.13718	0.00000	0.10678	0.00000	0.04554	0.02977	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		411,720	71,440	105,083	21,195	50,384	-	26,647	-	8,966	5,843	-	-	122,162
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		39,006	-	-	-	-	-	-	-	-	-	-	-	39,006
156	General & Intangible Plant Total		450,727	71,440	105,083	21,195	50,384	0	26,647	0	8,966	5,843	0	0	161,168
157	General & Intangible Plant Allocators		1.00000	0.15850	0.23314	0.04702	0.11178	0.00000	0.05912	0.00000	0.01989	0.01296	0.00000	0.00000	0.35757
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,558	-	-	-	-	-	-	-	-	-	-	-	2,558
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,558	0	0	0	0	0	0	0	0	0	0	0	2,558
170															
171	Total Accumulated Depreciation		4,887,613	2,679,217	105,083	432,014	658,669	0	500,165	0	210,895	137,844	0	0	163,726
172	Total Accum Deprec Allocators		1.00000	0.54816	0.02150	0.08839	0.13476	0.00000	0.10233	0.00000	0.04315	0.02820	0.00000	0.00000	0.03350
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,765,587	6,765,587	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,595,128)	(2,595,128)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,170,459	4,170,459	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		3,030,323	109,130	0	2,921,193	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(423,469)	(12,650)	0	(410,819)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		2,606,854	96,481	0	2,510,373	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03701	0.00000	0.96299	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,553,022	0	0	0	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
187	Distribution Reserve		(1,415,732)	0	0	0	(608,285)	0	(473,518)	0	(201,929)	(132,000)	0	0	0
188	Distribution Net Plant		5,137,290	0	0	0	2,996,152	0	1,432,817	0	439,500	268,822	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58322	0.00000	0.27891	0.00000	0.08555	0.05233	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		945,390	144,552	212,627	42,886	101,947	0	53,918	0	18,142	11,824	0	0	359,494
192	General & Intangible Reserve		(450,727)	(71,440)	(105,083)	(21,195)	(50,384)	0	(26,647)	0	(8,966)	(5,843)	0	0	(161,168)
193	General & Intangible Net Plant		494,663	73,113	107,544	21,691	51,563	0	27,271	0	9,176	5,980	0	0	198,325
194	General & Intangible Net Plant Allocators		1.00000	0.14780	0.21741	0.04385	0.10424	0.00000	0.05513	0.00000	0.01855	0.01209	0.00000	0.00000	0.40093
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,751)	0	0	0	0	0	0	0	0	0	0	0	(1,751)
202	Other Reserve		(2,558)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,558)
203	Other Net Plant		(4,309)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,309)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
207	Total Reserve		(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	0	(500,165)	0	(210,895)	(137,844)	0	0	(163,726)
208	Total Net Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	0	1,460,088	0	448,676	274,802	0	0	194,016
209	Total Net Plant Allocators		1.00000	0.34986	0.00867	0.20412	0.24569	0.00000	0.11770	0.00000	0.03617	0.02215	0.00000	0.00000	0.01564
210															
211	[redacted]														
212	**Construction Work in Progress**														
213	Production Base Demand		116,359	116,359	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		11,828	11,828	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,938	9,938	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		160,788	160,788	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		120,247	-	-	120,247	-	-	-	-	-	-	-	-	-
218	Distribution Primary		101,427	-	-	-	101,427	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		23,593	-	-	-	-	-	23,593	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,027	-	-	-	-	-	-	-	3,027	-	-	-	-
223	Distribution Metering		2,044	-	-	-	-	-	-	-	-	2,044	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		10,764	1,868	2,747	554	1,317	-	697	-	234	153	-	-	3,194
227	Retail 100%, Class = Net Plant		(8,155)	(2,853)	(71)	(1,665)	(2,004)	-	(960)	-	(295)	(181)	-	-	(128)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		551,859	297,927	2,677	119,136	100,741	0	23,330	0	2,966	2,016	0	0	3,066
230	Total Construction Work in Progress Allocator		1.00000	0.53986	0.00485	0.21588	0.18255	0.00000	0.04228	0.00000	0.00537	0.00365	0.00000	0.00000	0.00556
231															
232	[redacted]														
233	**Plant Held for Future Use**														
234	Production Base Demand		59,260	59,260	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		689	689	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,446	-	-	10,446	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,633	-	-	-	1,633	-	-	-	-	-	-	-	-
238	Labor		2,182	379	557	112	267	-	141	-	48	31	-	-	647
239	Plant Held for Future Use Total		74,209	60,327	557	10,558	1,900	0	141	0	48	31	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.81294	0.00750	0.14227	0.02560	0.00000	0.00190	0.00000	0.00064	0.00042	0.00000	0.00000	0.00872
241															
242	[redacted]														
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		39,327	39,327	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		3,818	3,818	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		58,047	-	58,047	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,170	-	49,170	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		589	589	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(244,319)	(37,836)	(58,629)	(13,652)	(29,552)	-	(14,664)	-	(7,324)	(6,175)	-	-	(76,488)
255	Retail 100%, Class = # Bills		132,323	-	-	-	-	-	-	-	-	-	-	-	132,323
256	Retail 100%, Class = Prod		(128,349)	(128,349)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		278,745	97,523	2,417	56,897	68,484	-	32,809	-	10,082	6,175	-	-	4,360
258	Retail 100%, Class = T&D		(60,981)	(694)	-	(18,588)	(22,936)	-	(12,130)	-	(4,082)	(2,551)	-	-	-
259	Retail 100%, Class = Metering		6,114	-	-	-	-	-	-	-	-	6,114	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,328)	(5,328)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		235,282	95,504	2,893	40,329	50,429	-	26,671	-	8,974	5,614	-	-	4,867
264	Gross Trans Plant		(7,363)	(265)	-	(7,098)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		360,576	67,789	53,897	57,888	66,425	0	32,686	0	7,651	9,177	0	0	65,063
266	Total Working Capital Allocator		1.00000	0.18800	0.14948	0.16054	0.18422	0.00000	0.09065	0.00000	0.02122	0.02545	0.00000	0.00000	0.18044
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
271	Accumulated Depreciation		(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	0	(500,165)	0	(210,895)	(137,844)	0	0	(163,726)
272	Net Electric Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	0	1,460,088	0	448,676	274,802	0	0	194,016
273	Construction Work in Progress		551,859	297,927	2,677	119,136	100,741	0	23,330	0	2,966	2,016	0	0	3,066
274	Plant Held for Future Use		74,209	60,327	557	10,558	1,900	0	141	0	48	31	0	0	647
275	Working Capital		360,576	67,789	53,897	57,888	66,425	0	32,686	0	7,651	9,177	0	0	65,063
276	Total Rate Base		13,391,602	4,766,096	164,674	2,719,647	3,216,780	0	1,516,245	0	459,340	286,027	0	0	262,792
277	Total Rate Base Allocator		1.00000	0.35590	0.01230	0.20309	0.24021	0.00000	0.11322	0.00000	0.03430	0.02136	0.00000	0.00000	0.01962
278															
279															
280	**Class Revenue**														
281	Present Revenue		1,829,928	636,824	199,502	276,349	361,264	-	150,397	-	44,717	45,775	267	-	114,835
282	Production Solar Demand		64,210	64,210	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		1,894,138	701,034	199,502	276,349	361,264	-	150,397	-	44,717	45,775	267	-	114,835
286	Wholesale 100%														
287	Total Class Revenue		1,894,138	701,034	199,502	276,349	361,264	0	150,397	0	44,717	45,775	267	0	114,835
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37011	0.10533	0.14590	0.19073	0.00000	0.07940	0.00000	0.02361	0.02417	0.00014	0.00000	0.06063
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,183,260	780,069	126,483	318,094	424,647	-	211,180	-	71,937	67,976	-	-	182,872
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		2,183,260	780,069	126,483	318,094	424,647	-	211,180	-	71,937	67,976	-	-	182,872
294	Function Allocator for Electric Revenue		1.00000	0.35730	0.05793	0.14570	0.19450	0.00000	0.09673	0.00000	0.03295	0.03114	0.00000	0.00000	0.08376
295															
296															
297	**Revenue Credits**														
298	Transmission		6,574	-	-	6,574	-	-	-	-	-	-	-	-	-
299	Distribution Primary		152	-	-	-	152	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,610	-	-	-	-	-	5,610	-	-	-	-	-	-
301	Distribution Service		29,106	-	-	-	-	-	-	-	29,106	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		335	119	4	68	80	-	38	-	11	7	-	-	7
307	Total Revenue Credits		42,017	119	4	6,642	233	0	5,648	0	29,117	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00284	0.00010	0.15809	0.00554	0.00000	0.13441	0.00000	0.69299	0.00017	0.00000	0.00000	0.00586
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		21,271	21,271	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,760	1,760	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,284	3,284	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		9,867	9,867	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		36,182	36,182	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		53,631	-	53,631	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,805	-	4,805	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,382	-	4,382	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,169	-	4,169	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		66,988	0	66,988	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		103,170	36,182	66,988	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.35070	0.64930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		14,064	-	-	14,064	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		74	-	-	74	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,422	284	0	14,138	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01970	0.00000	0.98030	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		31,536	-	-	-	31,536	-	-	-	-	-	-	-	-
343	Distribution Secondary		15,067	-	-	-	-	-	15,067	-	-	-	-	-	-
344	Distribution Service		9,058	-	-	-	-	-	-	-	9,058	-	-	-	-
345	Distribution Metering		8,064	-	-	-	-	-	-	-	-	8,064	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		63,726	0	0	0	31,536	0	15,067	0	9,058	8,064	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49488	0.00000	0.23643	0.00000	0.14215	0.12655	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
355	Retail 100%, Class = # Bills		71,204	-	-	-	-	-	-	-	-	-	-	-	71,204
356	Customer Accounting O&M		71,398	0	0	0	0	0	0	0	0	195	0	0	71,204
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00272	0.00000	0.00000	0.99728
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		2,952	-	-	-	-	-	-	-	-	-	-	-	2,952
361	Customer Serv & Info. O&M		2,952	0	0	0	0	0	0	0	0	0	0	0	2,952
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		13,799	-	-	-	-	-	-	-	-	-	-	-	13,799

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		13,799	0	0	0	0	0	0	0	0	0	0	0	13,799
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		120,280	20,870	30,699	6,192	14,719	-	7,785	-	2,619	1,707	-	-	35,689
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,334	5,818	176	2,457	3,072	-	1,625	-	547	342	-	-	297
373	Retail 100%, Class = # Bills		3,733	-	-	-	-	-	-	-	-	-	-	-	3,733
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		138,347	26,689	30,875	8,649	17,791	0	9,410	0	3,166	2,049	0	0	39,718
379	Admin & General O&M Allocators		1.00000	0.19291	0.22317	0.06252	0.12860	0.00000	0.06801	0.00000	0.02288	0.01481	0.00000	0.00000	0.28709
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		407,814	63,155	97,863	22,787	49,328	0	24,476	0	12,225	10,308	0	0	127,672
387	Total O&M Allocators		1.00000	0.15486	0.23997	0.05588	0.12096	0.00000	0.06002	0.00000	0.02998	0.02528	0.00000	0.00000	0.31306
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		407,814	63,155	97,863	22,787	49,328	-	24,476	-	12,225	10,308	-	-	127,672
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		200,054	200,054	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		34,049	34,049	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,081	18,081	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		68,043	68,043	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		320,227	320,227	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		934	934	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		540	540	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		614	614	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		73,417	-	-	73,417	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		625	-	-	625	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		76,185	2,143	0	74,042	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02812	0.00000	0.97188	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		396,412	322,370	0	74,042	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81322	0.00000	0.18678	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		109,213	-	-	-	109,213	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		60,583	-	-	-	-	-	60,583	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		21,302	-	-	-	-	-	-	-	21,302	-	-	-	-
423	Distribution Metering		26,158	-	-	-	-	-	-	-	-	26,158	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		217,256	0	0	0	109,213	0	60,583	0	21,302	26,158	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50269	0.00000	0.27885	0.00000	0.09805	0.12040	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		293,441	2,143	0	74,042	109,213	0	60,583	0	21,302	26,158	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00730	0.00000	0.25232	0.37218	0.00000	0.20646	0.00000	0.07259	0.08914	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		613,668	322,370	0	74,042	109,213	0	60,583	0	21,302	26,158	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52532	0.00000	0.12065	0.17797	0.00000	0.09872	0.00000	0.03471	0.04263	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		51,681	8,967	13,190	2,660	6,324	-	3,345	-	1,125	733	-	-	15,334
438	Retail 100%, Class = # Bills		10,599	-	-	-	-	-	-	-	-	-	-	-	10,599
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		62,280	8,967	13,190	2,660	6,324	0	3,345	0	1,125	733	0	0	25,933
441	General & Intangible Plant Allocators		1.00000	0.14399	0.21179	0.04272	0.10155	0.00000	0.05371	0.00000	0.01807	0.01178	0.00000	0.00000	0.41640
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,580	-	-	-	-	-	-	-	-	-	-	-	5,580
451	Retail 100%, Class = Net Plant		12,387	4,334	107	2,528	3,043	-	1,458	-	448	274	-	-	194
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		7,602	-	-	-	-	-	-	-	-	7,602	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,632	2,632	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,200	6,965	107	2,528	3,043	0	1,458	0	448	7,876	0	0	5,774
459															
460	Total Depreciation Expense		704,148	338,302	13,298	79,231	118,581	0	65,386	0	22,876	34,768	0	0	31,707
461	Total Depreciation Expense Allocators		1.00000	0.48044	0.01888	0.11252	0.16840	0.00000	0.09286	0.00000	0.03249	0.04938	0.00000	0.00000	0.04503
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		10,638	1,846	2,715	548	1,302	-	688	-	232	151	-	-	3,156
466	Net Total Plant		120,717	42,235	1,047	24,640	29,658	-	14,209	-	4,366	2,674	-	-	1,888
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		131,355	44,080	3,762	25,188	30,960	0	14,897	0	4,598	2,825	0	0	5,044
471	Total Taxes Other Allocator		1.00000	0.33558	0.02864	0.19176	0.23570	0.00000	0.11341	0.00000	0.03500	0.02151	0.00000	0.00000	0.03840
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	1,936,155	701,153	199,506	282,991	361,497	0	156,045	0	73,834	45,782	267	0	115,081
476	Total Oper. Exp. Before Tax	Line 20	1,242,606	445,289	114,916	127,061	198,694	0	104,676	0	39,672	47,885	0	0	164,412
477	Net Oper. Income (NOI) before Tax		693,549	255,864	84,589	155,930	162,802	0	51,369	0	34,162	(2,103)	267	0	(49,331)
478	Interest Expense	Line 8 x WACC	247,859	88,214	3,048	50,337	59,538	-	28,064	-	8,502	5,294	-	-	4,864
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	445,689	167,650	81,542	105,594	103,264	-	23,305	-	25,660	(7,397)	267	-	(54,195)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	445,689	167,650	81,542	105,594	103,264	0	23,305	0	25,660	(7,397)	267	0	(54,195)
483	Fed & St Permanent Differences	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
484	State Temporary Differences	JSS Sch. 12	(405,427)	(164,568)	(4,985)	(69,493)	(86,897)	-	(45,958)	-	(15,464)	(9,675)	-	-	(8,387)
485	State Taxable Income	Ln 482:484	53,182	8,327	76,715	38,315	19,137	0	(21,188)	0	10,689	(16,764)	267	0	(62,315)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	2,925	458	4,219	2,107	1,053	-	(1,165)	-	588	(922)	15	-	(3,427)

DUKE ENERGY FLORIDA
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RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	25,223	9,509	4,494	5,929	5,832	-	1,362	-	1,438	(390)	15	-	(2,966)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	445,689	167,650	81,542	105,594	103,264	-	23,305	-	25,660	(7,397)	267	-	(54,195)
494	Fed & St Permanent Differences	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
495	Fed Temporary Differences	JSS Sch. 12	(400,908)	(162,734)	(4,930)	(68,719)	(85,928)	-	(45,446)	-	(15,291)	(9,567)	-	-	(8,294)
496	State Income Tax Exp. (Cur.)	Line 487	(2,925)	(458)	(4,219)	(2,107)	(1,053)	-	1,165	-	(588)	922	(15)	-	3,427
497	Fed. Taxable Income	Ln 493:496	54,776	9,703	72,552	36,982	19,053	-	(19,511)	-	10,273	(15,734)	252	-	(58,795)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	11,503	2,038	15,236	7,766	4,001	-	(4,097)	-	2,157	(3,304)	53	-	(12,347)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	11,503	2,038	15,236	7,766	4,001	-	(4,097)	-	2,157	(3,304)	53	-	(12,347)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,683)	(1,901)	(58)	(803)	(1,004)	-	(531)	-	(179)	(112)	-	-	(97)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
505	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
508	Total Federal Income Tax Exp.	Ln 501:507	16,319	(4,431)	14,750	13,508	9,745	-	(2,898)	-	2,045	(3,446)	53	-	(13,006)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	14,428	2,496	19,455	9,874	5,054	-	(5,263)	-	2,745	(4,226)	68	-	(15,774)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	101,806	41,325	1,252	17,450	21,821	-	11,541	-	3,883	2,429	-	-	2,106
512	Total Direct Adjs.	Ln 489 + Ln 506	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
514	Total Amortization of ITC	Line 504	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
515	Total Amortization of PTC	Line 505	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	41,543	5,079	19,244	19,437	15,577	-	(1,536)	-	3,483	(3,836)	68	-	(15,972)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.02%	26.08%	25.39%	25.84%	25.97%	0.00%	26.82%	0.00%	25.79%	24.37%	25.35%	0.00%	25.23%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
524	Interest Expense	Line 8 x WACC	(247,859)	(88,214)	(3,048)	(50,337)	(59,538)	-	(28,064)	-	(8,502)	(5,294)	-	-	(4,864)
525	Permanent Diff Fed & State	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
528	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
529	Amort of Excess ADIT	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(400,908)	(162,734)	(4,930)	(68,719)	(85,928)	-	(45,446)	-	(15,291)	(9,567)	-	-	(8,294)
532	Deferred Tax Federal	Ln 531 x Ln 498	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
533	Base for FIT Computation	Ln 523:532	314,304	84,510	3,320	80,737	90,004	-	36,189	-	9,030	5,508	-	-	5,007
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	83,549	22,465	883	21,462	23,925	-	9,620	-	2,401	1,464	-	-	1,331
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
538	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
539	Amort of Excess ADIT	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
540	Total FIT before Adding Deferred	Ln 535:539	8,858	(16,277)	(581)	13,575	12,628	-	1,806	-	(745)	(575)	-	-	(973)
541	Total FIT - Deferred	Line 532	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
542	Total FIT - Current & Deferred	Ln 540:541	93,048	17,897	454	28,006	30,673	-	11,349	-	2,466	1,434	-	-	769
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
546	Interest Expense	Line 27 x WACC	(247,859)	(88,214)	(3,048)	(50,337)	(59,538)	-	(28,064)	-	(8,502)	(5,294)	-	-	(4,864)
547	Permanent Diff Fed & State	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
548	Temporary State Differences	JSS Sch. 12	(405,427)	(164,568)	(4,985)	(69,493)	(86,897)	-	(45,958)	-	(15,464)	(9,675)	-	-	(8,387)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
550	Net FIT Allowable	Line 542	93,048	17,897	454	28,006	30,673	-	11,349	-	2,466	1,434	-	-	769
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	415,633	114,191	4,422	105,246	117,740	-	47,824	-	12,109	7,397	-	-	6,705
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	24,190	6,646	257	6,125	6,853	-	2,783	-	705	431	-	-	390
555	Total SIT - Deferred	Line 549	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
556	Total SIT - Current & Deferred	Ln 554:555	46,489	15,697	532	9,948	11,632	-	5,311	-	1,555	963	-	-	852
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	139,537	33,594	986	37,953	42,305	-	16,660	-	4,022	2,397	-	-	1,620
561	Total Income Tax Allocator		1.00000	0.24076	0.00707	0.27199	0.30318	0.00000	0.11940	0.00000	0.02882	0.01717	0.00000	0.00000	0.01161
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		14,775	14,775	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,577	2,577	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,075	2,075	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,633	-	21,633	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,666	-	2,666	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,147	-	1,147	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,489	-	3,489	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		48,428	19,492	28,936	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,016	180	-	5,836	-	-	-	-	-	-	-	-	-
575	Distribution		25,223	-	-	-	13,874	-	7,338	-	2,469	1,543	-	-	-
576	Subtotal Prod, Trans and Dist		79,667	19,672	28,936	5,836	13,874	0	7,338	0	2,469	1,543	0	0	0
577	Customer Accounts		24,329	-	-	-	-	-	-	-	-	66	-	-	24,263
578	Customer Service & Info.		4,426	-	-	-	-	-	-	-	-	-	-	-	4,426
579	Sales		4,950	-	-	-	-	-	-	-	-	-	-	-	4,950
580	Subtotal before Admin & Gen		113,372	19,672	28,936	5,836	13,874	-	7,338	-	2,469	1,609	-	-	33,639
581	Admin & General		50,804	8,815	12,967	2,615	6,217	-	3,288	-	1,106	721	-	-	15,074
582	Total		164,176	28,487	41,903	8,452	20,091	-	10,626	-	3,575	2,330	-	-	48,713
583	Total Labor Allocator		1.00000	0.17352	0.25523	0.05148	0.12237	0.00000	0.06472	0.00000	0.02178	0.01419	0.00000	0.00000	0.29671

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	1,546,905	639,614	22,535	257,710	343,527	-	167,063	-	48,176	42,119	-	-	26,160
3	Accum. Depreciation & Amort.	Line 171	(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	-	(42,627)	-	(15,404)	(14,070)	-	-	(11,973)
4	Net Plant in Service		1,108,948	395,477	11,398	220,149	282,478	-	124,437	-	32,772	28,049	-	-	14,188
5	Construction Work in Progress	Line 229	49,762	27,148	284	10,358	9,337	-	1,988	-	217	206	-	-	224
6	Plant Held for Future Use	Line 239	6,716	5,497	59	918	176	-	12	-	3	3	-	-	47
7	Working Capital	Line 265	32,118	6,177	5,712	5,033	6,157	-	2,786	-	559	937	-	-	4,758
8	Total Rate Base		1,197,544	434,299	17,453	236,458	298,148	-	129,223	-	33,551	29,195	-	-	19,217
9															
10	Revenue														
11	Class Revenue	Line 287	198,324	63,880	29,936	29,067	37,998	-	15,819	-	4,703	4,815	28	-	12,078
12	Revenue Credits	Line 307	3,237	11	0	578	22	-	481	-	2,127	1	-	-	18
13	Total Revenue		201,561	63,891	29,937	29,644	38,020	-	16,300	-	6,830	4,815	28	-	12,096
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	36,047	5,755	10,372	1,981	4,572	-	2,086	-	893	1,052	-	-	9,336
17	Depreciation	Line 460	63,227	30,827	1,409	6,889	10,991	-	5,573	-	1,671	3,549	-	-	2,319
18	Tax Other Than Income Tax	Line 470	11,738	4,017	399	2,190	2,870	-	1,270	-	336	288	-	-	369
19	Gain/Loss on Disposition	Line 471	(63)	(23)	(1)	(13)	(16)	-	(7)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		110,948	40,576	12,179	11,047	18,416	-	8,921	-	2,898	4,888	-	-	12,023
21	Income Tax Expense	Line 517	10,951	463	4,268	2,967	2,588	-	630	-	619	(355)	7	-	(235)
22	Total Operating Expense		121,898	41,039	16,447	14,014	21,004	-	9,551	-	3,516	4,532	7	-	11,788
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	79,663	22,852	13,489	15,630	17,016	-	6,749	-	3,314	283	21	-	309
26	Net Operating Income Required	Ln 8 x Ln 34	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(4,455)	(7,654)	12,264	(980)	(3,927)	-	(2,327)	-	957	(1,768)	21	-	(1,041)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(5,986)	(10,284)	16,478	(1,316)	(5,276)	-	(3,127)	-	1,286	(2,375)	28	-	(1,399)
30															
31	Total Class Cost of Service	Ln 26+22-12	202,779	71,534	17,673	30,046	41,925	-	18,146	-	3,746	6,582	7	-	13,120
32															
33	Rate of Return Earned	Ln 25 / Ln 8	6.65%	5.26%	77.29%	6.61%	5.71%	0.00%	5.22%	0.00%	9.88%	0.97%	0.00%	0.00%	1.61%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	198,324	63,880	29,936	29,067	37,998		15,819		4,703	4,815	28		12,078
37		Ln 29	5,986	10,284	(16,478)	1,316	5,276		3,127		(1,286)	2,375	(28)		1,399
38		Ln 37 / Ln 36	3.02%	16.10%	-55.04%	4.53%	13.89%		19.77%		-27.34%	49.33%	-100.31%		11.58%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		384,155	384,155	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		33,058	33,058	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		35,077	35,077	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		164,207	164,207	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		616,498	616,498	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,605	4,605	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		271	271	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,402	2,402	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,667	2,667	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		251,512	-	-	251,512	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,469	-	-	2,469	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		263,925	9,944	0	253,981	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03768	0.00000	0.96232	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		880,423	626,442	0	253,981	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71152	0.00000	0.28848	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		334,078	-	-	-	334,078	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		162,468	-	-	-	-	-	162,468	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		46,851	-	-	-	-	-	-	-	46,851	-	-	-	-
71	Distribution Metering		40,912	-	-	-	-	-	-	-	-	40,912	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		584,310	0	0	0	334,078	0	162,468	0	46,851	40,912	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57175	0.00000	0.27805	0.00000	0.08018	0.07002	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		848,236	9,944	0	253,981	334,078	0	162,468	0	46,851	40,912	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01172	0.00000	0.29942	0.39385	0.00000	0.19154	0.00000	0.05523	0.04823	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,464,733	626,442	0	253,981	334,078	0	162,468	0	46,851	40,912	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42768	0.00000	0.17340	0.22808	0.00000	0.11092	0.00000	0.03199	0.02793	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		74,087	13,172	22,535	3,729	9,449	-	4,595	-	1,325	1,207	-	-	18,076
86	Retail 100%, Class = # Bills		8,213	-	-	-	-	-	-	-	-	-	-	-	8,213
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		82,300	13,172	22,535	3,729	9,449	0	4,595	0	1,325	1,207	0	0	26,288
89	General & Intangible Plant Allocators		1.00000	0.16005	0.27381	0.04531	0.11481	0.00000	0.05583	0.00000	0.01610	0.01466	0.00000	0.00000	0.31942
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(128)	-	-	-	-	-	-	-	-	-	-	-	(128)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(128)	0	0	0	0	0	0	0	0	0	0	0	(128)
104															
105	Total Gross Electric Plant in Service		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
106	Total Gross Electric Plant Allocators		1.00000	0.41348	0.01457	0.16660	0.22207	0.00000	0.10800	0.00000	0.03114	0.02723	0.00000	0.00000	0.01691
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		168,699	168,699	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		23,037	23,037	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		25,378	25,378	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		19,360	19,360	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		236,475	236,475	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		789	789	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		114	114	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		35,422	-	-	35,422	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		296	-	-	296	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		36,871	1,153	0	35,718	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03126	0.00000	0.96874	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		273,346	237,627	0	35,718	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86933	0.00000	0.13067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		56,379	-	-	-	56,379	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		40,356	-	-	-	-	-	40,356	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,749	-	-	-	-	-	-	-	14,749	-	-	-	-
139	Distribution Metering		13,473	-	-	-	-	-	-	-	-	13,473	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		124,957	0	0	0	56,379	0	40,356	0	14,749	13,473	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45119	0.00000	0.32296	0.00000	0.11803	0.10782	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		161,829	1,153	0	35,718	56,379	0	40,356	0	14,749	13,473	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00712	0.00000	0.22072	0.34839	0.00000	0.24937	0.00000	0.09114	0.08326	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		398,303	237,627	0	35,718	56,379	0	40,356	0	14,749	13,473	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59660	0.00000	0.08968	0.14155	0.00000	0.10132	0.00000	0.03703	0.03383	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		36,615	6,510	11,137	1,843	4,670	-	2,271	-	655	596	-	-	8,933
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,852	-	-	-	-	-	-	-	-	-	-	-	2,852
156	General & Intangible Plant Total		39,467	6,510	11,137	1,843	4,670	0	2,271	0	655	596	0	0	11,786
157	General & Intangible Plant Allocators		1.00000	0.16494	0.28218	0.04669	0.11832	0.00000	0.05754	0.00000	0.01659	0.01511	0.00000	0.00000	0.29862
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		187	-	-	-	-	-	-	-	-	-	-	-	187
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		187	0	0	0	0	0	0	0	0	0	0	0	187
170															
171	Total Accumulated Depreciation		437,958	244,137	11,137	37,561	61,049	0	42,627	0	15,404	14,070	0	0	11,973
172	Total Accum Deprec Allocators		1.00000	0.55744	0.02543	0.08576	0.13939	0.00000	0.09733	0.00000	0.03517	0.03213	0.00000	0.00000	0.02734
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		616,498	616,498	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(236,475)	(236,475)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		380,023	380,023	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		263,925	9,944	0	253,981	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(36,871)	(1,153)	0	(35,718)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		227,054	8,792	0	218,263	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03872	0.00000	0.96128	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		584,310	0	0	0	334,078	0	162,468	0	46,851	40,912	0	0	0
187	Distribution Reserve		(124,957)	0	0	0	(56,379)	0	(40,356)	0	(14,749)	(13,473)	0	0	0
188	Distribution Net Plant		459,353	0	0	0	277,699	0	122,112	0	32,102	27,439	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60455	0.00000	0.26584	0.00000	0.06988	0.05973	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		82,300	13,172	22,535	3,729	9,449	0	4,595	0	1,325	1,207	0	0	26,288
192	General & Intangible Reserve		(39,467)	(6,510)	(11,137)	(1,843)	(4,670)	0	(2,271)	0	(655)	(596)	0	0	(11,786)
193	General & Intangible Net Plant		42,833	6,662	11,398	1,886	4,779	0	2,324	0	670	610	0	0	14,503
194	General & Intangible Net Plant Allocators		1.00000	0.15554	0.26610	0.04403	0.11158	0.00000	0.05426	0.00000	0.01565	0.01425	0.00000	0.00000	0.33859
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(128)	0	0	0	0	0	0	0	0	0	0	0	(128)
202	Other Reserve		(187)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(187)
203	Other Net Plant		(315)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(315)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
207	Total Reserve		(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	0	(42,627)	0	(15,404)	(14,070)	0	0	(11,973)
208	Total Net Plant in Service		1,108,948	395,477	11,398	220,149	282,478	0	124,437	0	32,772	28,049	0	0	14,188
209	Total Net Plant Allocators		1.00000	0.35662	0.01028	0.19852	0.25473	0.00000	0.11221	0.00000	0.02955	0.02529	0.00000	0.00000	0.01279
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		10,603	10,603	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,078	1,078	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		906	906	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		14,651	14,651	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,455	-	-	10,455	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,401	-	-	-	9,401	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		2,011	-	-	-	-	-	2,011	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		221	-	-	-	-	-	-	-	221	-	-	-	-
223	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		957	170	291	48	122	-	59	-	17	16	-	-	234
227	Retail 100%, Class = Net Plant		(729)	(260)	(7)	(145)	(186)	-	(82)	-	(22)	(18)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		49,762	27,148	284	10,358	9,337	0	1,988	0	217	206	0	0	224
230	Total Construction Work in Progress Allocator		1.00000	0.54556	0.00570	0.20816	0.18764	0.00000	0.03996	0.00000	0.00435	0.00413	0.00000	0.00000	0.00451
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		5,400	5,400	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		908	-	-	908	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	35	59	10	25	-	12	-	3	3	-	-	47
239	Plant Held for Future Use Total		6,716	5,497	59	918	176	0	12	0	3	3	0	0	47
240	Plant Held for Future Use Allocator		1.00000	0.81849	0.00879	0.13668	0.02622	0.00000	0.00179	0.00000	0.00052	0.00047	0.00000	0.00000	0.00705
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,584	3,584	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		319	319	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		348	348	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,152	-	6,152	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,211	-	5,211	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(21,596)	(3,448)	(6,214)	(1,187)	(2,739)	-	(1,250)	-	(535)	(630)	-	-	(5,593)
255	Retail 100%, Class = # Bills		9,676	-	-	-	-	-	-	-	-	-	-	-	9,676
256	Retail 100%, Class = Prod		(11,695)	(11,695)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		24,919	8,887	256	4,947	6,347	-	2,796	-	736	630	-	-	319
258	Retail 100%, Class = T&D		(5,398)	(63)	-	(1,616)	(2,126)	-	(1,034)	-	(298)	(260)	-	-	-
259	Retail 100%, Class = Metering		624	-	-	-	-	-	-	-	-	624	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(486)	(486)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		21,047	8,703	307	3,506	4,674	-	2,273	-	655	573	-	-	356
264	Gross Trans Plant		(641)	(24)	-	(617)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		32,118	6,177	5,712	5,033	6,157	0	2,786	0	559	937	0	0	4,758
266	Total Working Capital Allocator		1.00000	0.19233	0.17785	0.15671	0.19169	0.00000	0.08673	0.00000	0.01740	0.02917	0.00000	0.00000	0.14813
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
271	Accumulated Depreciation		(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	0	(42,627)	0	(15,404)	(14,070)	0	0	(11,973)
272	Net Electric Plant in Service		1,108,948	395,477	11,398	220,149	282,478	0	124,437	0	32,772	28,049	0	0	14,188
273	Construction Work in Progress		49,762	27,148	284	10,358	9,337	0	1,988	0	217	206	0	0	224
274	Plant Held for Future Use		6,716	5,497	59	918	176	0	12	0	3	3	0	0	47
275	Working Capital		32,118	6,177	5,712	5,033	6,157	0	2,786	0	559	937	0	0	4,758
276	Total Rate Base		1,197,544	434,299	17,453	236,458	298,148	0	129,223	0	33,551	29,195	0	0	19,217
277	Total Rate Base Allocator		1.00000	0.36266	0.01457	0.19745	0.24897	0.00000	0.10791	0.00000	0.02802	0.02438	0.00000	0.00000	0.01605
278															
279															
280	**Class Revenue**														
281	Present Revenue		192,473	58,029	29,936	29,067	37,998	-	15,819	-	4,703	4,815	28	-	12,078
282	Production Solar Demand		5,851	5,851	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		198,324	63,880	29,936	29,067	37,998	-	15,819	-	4,703	4,815	28	-	12,078
286	Wholesale 100%														
287	Total Class Revenue		198,324	63,880	29,936	29,067	37,998	0	15,819	0	4,703	4,815	28	0	12,078
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.32210	0.15095	0.14656	0.19160	0.00000	0.07976	0.00000	0.02372	0.02428	0.00014	0.00000	0.06090
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		195,066	71,082	13,405	27,657	39,359	-	17,998	-	5,254	6,938	-	-	13,373
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		195,066	71,082	13,405	27,657	39,359	-	17,998	-	5,254	6,938	-	-	13,373
294	Function Allocator for Electric Revenue		1.00000	0.36440	0.06872	0.14178	0.20177	0.00000	0.09227	0.00000	0.02694	0.03557	0.00000	0.00000	0.06855
295															
296															
297	**Revenue Credits**														
298	Transmission		572	-	-	572	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		478	-	-	-	-	-	478	-	-	-	-	-	-
301	Distribution Service		2,126	-	-	-	-	-	-	-	2,126	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		30	11	0	6	7	-	3	-	1	1	-	-	0
307	Total Revenue Credits		3,237	11	0	578	22	0	481	0	2,127	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00335	0.00013	0.17840	0.00667	0.00000	0.14868	0.00000	0.65698	0.00023	0.00000	0.00000	0.00556
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,938	1,938	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		299	299	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,297	3,297	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,684	-	5,684	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		464	-	464	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		442	-	442	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		7,100	0	7,100	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,397	3,297	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.31712	0.68288	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,223	-	-	1,223	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,255	26	0	1,229	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02062	0.00000	0.97938	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,923	-	-	-	2,923	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,284	-	-	-	-	-	1,284	-	-	-	-	-	-
344	Distribution Service		662	-	-	-	-	-	-	-	662	-	-	-	-
345	Distribution Metering		823	-	-	-	-	-	-	-	-	823	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,692	0	0	0	2,923	0	1,284	0	662	823	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51354	0.00000	0.22560	0.00000	0.11624	0.14462	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		5,207	-	-	-	-	-	-	-	-	-	-	-	5,207
356	Customer Accounting O&M		5,227	0	0	0	0	0	0	0	0	20	0	0	5,207
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00380	0.00000	0.00000	0.99620
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		216	-	-	-	-	-	-	-	-	-	-	-	216
361	Customer Serv & Info. O&M		216	0	0	0	0	0	0	0	0	0	0	0	216
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,009	-	-	-	-	-	-	-	-	-	-	-	1,009

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1,009	0	0	0	0	0	0	0	0	0	0	0	1,009
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		10,697	1,902	3,254	538	1,364	-	663	-	191	174	-	-	2,610
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,282	530	19	214	285	-	138	-	40	35	-	-	22
373	Retail 100%, Class = # Bills		273	-	-	-	-	-	-	-	-	-	-	-	273
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		12,252	2,432	3,272	752	1,649	0	802	0	231	209	0	0	2,904
379	Admin & General O&M Allocators		1.00000	0.19849	0.26708	0.06138	0.13459	0.00000	0.06545	0.00000	0.01887	0.01707	0.00000	0.00000	0.23706
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		36,047	5,755	10,372	1,981	4,572	0	2,086	0	893	1,052	0	0	9,336
387	Total O&M Allocators		1.00000	0.15965	0.28773	0.05496	0.12683	0.00000	0.05787	0.00000	0.02477	0.02919	0.00000	0.00000	0.25900
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		36,047	5,755	10,372	1,981	4,572	-	2,086	-	893	1,052	-	-	9,336
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		18,229	18,229	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		3,103	3,103	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,648	1,648	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		6,200	6,200	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		29,180	29,180	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		6,383	-	-	6,383	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,633	195	0	6,438	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02944	0.00000	0.97056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		35,813	29,375	0	6,438	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82024	0.00000	0.17976	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		10,122	-	-	-	10,122	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		5,163	-	-	-	-	-	5,163	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,556	-	-	-	-	-	-	-	1,556	-	-	-	-
423	Distribution Metering		2,670	-	-	-	-	-	-	-	-	2,670	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		19,512	0	0	0	10,122	0	5,163	0	1,556	2,670	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51879	0.00000	0.26462	0.00000	0.07974	0.13684	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		26,144	195	0	6,438	10,122	0	5,163	0	1,556	2,670	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00747	0.00000	0.24623	0.38718	0.00000	0.19749	0.00000	0.05951	0.10213	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		55,324	29,375	0	6,438	10,122	0	5,163	0	1,556	2,670	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53096	0.00000	0.11636	0.18297	0.00000	0.09333	0.00000	0.02812	0.04826	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,596	817	1,398	231	586	-	285	-	82	75	-	-	1,121
438	Retail 100%, Class = # Bills		775	-	-	-	-	-	-	-	-	-	-	-	775
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,371	817	1,398	231	586	0	285	0	82	75	0	0	1,896
441	General & Intangible Plant Allocators		1.00000	0.15213	0.26027	0.04307	0.10913	0.00000	0.05307	0.00000	0.01530	0.01394	0.00000	0.00000	0.35308
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		408	-	-	-	-	-	-	-	-	-	-	-	408
451	Retail 100%, Class = Net Plant		1,107	395	11	220	282	-	124	-	33	28	-	-	14
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		776	-	-	-	-	-	-	-	-	776	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		240	240	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,531	635	11	220	282	0	124	0	33	804	0	0	422
459															
460	Total Depreciation Expense		63,227	30,827	1,409	6,889	10,991	0	5,573	0	1,671	3,549	0	0	2,319
461	Total Depreciation Expense Allocators		1.00000	0.48756	0.02229	0.10895	0.17383	0.00000	0.08814	0.00000	0.02643	0.05613	0.00000	0.00000	0.03667
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		946	168	288	48	121	-	59	-	17	15	-	-	231
466	Net Total Plant		10,792	3,849	111	2,142	2,749	-	1,211	-	319	273	-	-	138
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		11,738	4,017	399	2,190	2,870	0	1,270	0	336	288	0	0	369
471	Total Taxes Other Allocator		1.00000	0.34221	0.03396	0.18658	0.24448	0.00000	0.10817	0.00000	0.02861	0.02457	0.00000	0.00000	0.03143
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	201,561	63,891	29,937	29,644	38,020	0	16,300	0	6,830	4,815	28	0	12,096
476	Total Oper. Exp. Before Tax	Line 20	110,948	40,576	12,179	11,047	18,416	0	8,921	0	2,898	4,888	0	0	12,023
477	Net Oper. Income (NOI) before Tax		90,613	23,315	17,757	18,597	19,603	0	7,379	0	3,932	(72)	28	0	74
478	Interest Expense	Line 8 x WACC	22,165	8,038	323	4,376	5,518	-	2,392	-	621	540	-	-	356
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	68,449	15,277	17,434	14,220	14,085	-	4,987	-	3,311	(613)	28	-	(282)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	68,449	15,277	17,434	14,220	14,085	0	4,987	0	3,311	(613)	28	0	(282)
483	Fed & St Permanent Differences	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(36,267)	(14,996)	(528)	(6,042)	(8,054)	-	(3,917)	-	(1,129)	(987)	-	-	(613)
485	State Taxable Income	Ln 482:484	33,337	759	16,923	8,371	6,288	0	1,195	0	2,218	(1,569)	28	0	(876)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,834	42	931	460	346	-	66	-	122	(86)	2	-	(48)

DUKE ENERGY FLORIDA
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SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,995	825	29	332	443	-	215	-	62	54	-	-	34
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	3,828	867	960	793	789	-	281	-	184	(32)	2	-	(14)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	68,449	15,277	17,434	14,220	14,085	-	4,987	-	3,311	(613)	28	-	(282)
494	Fed & St Permanent Differences	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(35,863)	(14,829)	(522)	(5,975)	(7,964)	-	(3,873)	-	(1,117)	(976)	-	-	(606)
496	State Income Tax Exp. (Cur.)	Line 487	(1,834)	(42)	(931)	(460)	(346)	-	(66)	-	(122)	86	(2)	-	48
497	Fed. Taxable Income	Ln 493:496	31,908	884	15,998	7,978	6,032	-	1,173	-	2,108	(1,471)	26	-	(821)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	6,701	186	3,360	1,675	1,267	-	246	-	443	(309)	6	-	(172)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	6,701	186	3,360	1,675	1,267	-	246	-	443	(309)	6	-	(172)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(419)	(173)	(6)	(70)	(93)	-	(45)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
505	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	7,123	(404)	3,308	2,175	1,799	-	349	-	435	(324)	6	-	(221)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	8,534	227	4,290	2,136	1,612	-	312	-	565	(395)	7	-	(221)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	9,107	3,766	133	1,517	2,022	-	984	-	284	248	-	-	154
512	Total Direct Adjs.	Ln 489 + Ln 506	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
514	Total Amortization of ITC	Line 504	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
515	Total Amortization of PTC	Line 505	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	10,951	463	4,268	2,967	2,588	-	630	-	619	(355)	7	-	(235)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.74%	26.08%	25.37%	25.66%	25.77%	0.00%	25.93%	0.00%	25.60%	24.14%	25.35%	0.00%	23.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
524	Interest Expense	Line 8 x WACC	(22,165)	(8,038)	(323)	(4,376)	(5,518)	-	(2,392)	-	(621)	(540)	-	-	(356)
525	Permanent Diff Fed & State	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
528	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
529	Amort of Excess ADIT	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(35,863)	(14,829)	(522)	(5,975)	(7,964)	-	(3,873)	-	(1,117)	(976)	-	-	(606)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
533	Base for FIT Computation	Ln 523:532	28,086	7,701	352	7,020	8,342	-	3,084	-	660	562	-	-	366
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	7,466	2,047	94	1,866	2,218	-	820	-	175	149	-	-	97
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
538	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
539	Amort of Excess ADIT	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	776	(1,483)	(62)	1,180	1,170	-	154	-	(54)	(59)	-	-	(71)
541	Total FIT - Deferred	Line 532	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
542	Total FIT - Current & Deferred	Ln 540:541	8,307	1,631	48	2,435	2,843	-	967	-	180	146	-	-	56
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
546	Interest Expense	Line 27 x WACC	(22,165)	(8,038)	(323)	(4,376)	(5,518)	-	(2,392)	-	(621)	(540)	-	-	(356)
547	Permanent Diff Fed & State	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(36,267)	(14,996)	(528)	(6,042)	(8,054)	-	(3,917)	-	(1,129)	(987)	-	-	(613)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,995	825	29	332	443	-	215	-	62	54	-	-	34
550	Net FIT Allowable	Line 542	8,307	1,631	48	2,435	2,843	-	967	-	180	146	-	-	56
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,143	10,405	469	9,151	10,913	-	4,076	-	884	755	-	-	490
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	2,162	606	27	533	635	-	237	-	51	44	-	-	29
555	Total SIT - Deferred	Line 549	1,995	825	29	332	443	-	215	-	62	54	-	-	34
556	Total SIT - Current & Deferred	Ln 554:555	4,156	1,430	56	865	1,078	-	453	-	114	98	-	-	62
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	12,463	3,061	104	3,300	3,921	-	1,420	-	294	245	-	-	118
561	Total Income Tax Allocator		1.00000	0.24562	0.00838	0.26476	0.31461	0.00000	0.11393	0.00000	0.02357	0.01963	0.00000	0.00000	0.00951
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,346	1,346	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		235	235	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		189	189	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,293	-	2,293	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		283	-	283	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		370	-	370	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,843	1,776	3,067	0	0	0	0	0	0	0	0	0	0
574	Transmission		524	16	-	507	-	-	-	-	-	-	-	-	-
575	Distribution		2,249	-	-	-	1,286	-	625	-	180	157	-	-	-
576	Subtotal Prod, Trans and Dist		7,616	1,793	3,067	507	1,286	0	625	0	180	157	0	0	0
577	Customer Accounts		1,781	-	-	-	-	-	-	-	-	7	-	-	1,774
578	Customer Service & Info.		324	-	-	-	-	-	-	-	-	-	-	-	324
579	Sales		362	-	-	-	-	-	-	-	-	-	-	-	362
580	Subtotal before Admin & Gen		10,082	1,793	3,067	507	1,286	-	625	-	180	164	-	-	2,460
581	Admin & General		4,518	803	1,374	227	576	-	280	-	81	74	-	-	1,102
582	Total		14,600	2,596	4,441	735	1,862	-	906	-	261	238	-	-	3,562
583	Total Labor Allocator		1.00000	0.17779	0.30417	0.05033	0.12754	0.00000	0.06202	0.00000	0.01789	0.01629	0.00000	0.00000	0.24398

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	93,872	44,776	2,134	15,872	15,721	-	3,381	-	5,445	3,590	-	-	2,953
3	Accum. Depreciation & Amort.	Line 171	(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	-	(863)	-	(1,741)	(1,199)	-	-	(1,352)
4	Net Plant in Service		65,465	27,686	1,079	13,559	12,927	-	2,518	-	3,704	2,391	-	-	1,602
5	Construction Work in Progress	Line 229	3,100	1,901	27	638	427	-	40	-	24	18	-	-	25
6	Plant Held for Future Use	Line 239	461	385	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,301	432	541	310	282	-	56	-	63	80	-	-	537
8	Total Rate Base		71,328	30,403	1,652	14,563	13,644	-	2,615	-	3,792	2,488	-	-	2,169
9															
10	Revenue														
11	Class Revenue	Line 287	9,205	4,472	(43)	1,328	1,736	-	723	-	215	220	1	-	552
12	Revenue Credits	Line 307	290	1	0	36	1	-	10	-	240	0	-	-	2
13	Total Revenue		9,495	4,473	(43)	1,364	1,737	-	733	-	455	220	1	-	554
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	3,003	403	982	122	209	-	42	-	101	90	-	-	1,054
17	Depreciation	Line 460	4,085	2,158	133	424	503	-	113	-	189	302	-	-	262
18	Tax Other Than Income Tax	Line 470	715	281	38	135	131	-	26	-	38	25	-	-	42
19	Gain/Loss on Disposition	Line 471	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,799	2,841	1,153	680	843	-	181	-	328	417	-	-	1,357
21	Income Tax Expense	Line 517	(315)	32	(325)	66	118	-	115	-	(10)	(79)	0	-	(232)
22	Total Operating Expense		7,484	2,873	828	746	961	-	295	-	317	338	0	-	1,125
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,011	1,600	(871)	618	777	-	437	-	138	(118)	1	-	(571)
26	Net Operating Income Required	Ln 8 x Ln 34	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(2,999)	(536)	(987)	(405)	(182)	-	254	-	(128)	(293)	1	-	(723)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(4,030)	(720)	(1,326)	(544)	(244)	-	341	-	(172)	(393)	1	-	(972)
30															
31	Total Class Cost of Service	Ln 26+22-12	12,204	5,008	944	1,733	1,918	-	469	-	343	513	0	-	1,275
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.82%	5.26%	-52.69%	4.24%	5.69%	0.00%	16.72%	0.00%	3.64%	-4.74%	0.00%	0.00%	-26.32%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	9,205	4,472	(43)	1,328	1,736		723		215	220	1		552
37		Ln 29	4,030	720	1,326	544	244		(341)		172	393	(1)		972
38		Ln 37 / Ln 36	43.78%	16.10%	-3113.75%	40.99%	14.05%		-47.13%		80.17%	178.80%	-100.31%		176.12%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,893	26,893	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,314	2,314	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,456	2,456	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		11,495	11,495	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		43,158	43,158	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		322	322	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		15,490	-	-	15,490	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		16,338	696	0	15,642	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04261	0.00000	0.95739	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		59,497	43,854	0	15,642	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73709	0.00000	0.26291	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		15,289	-	-	-	15,289	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,288	-	-	-	-	-	3,288	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,295	-	-	-	-	-	-	-	5,295	-	-	-	-
71	Distribution Metering		3,487	-	-	-	-	-	-	-	-	3,487	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		27,359	0	0	0	15,289	0	3,288	0	5,295	3,487	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55882	0.00000	0.12018	0.00000	0.19355	0.12746	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		43,697	696	0	15,642	15,289	0	3,288	0	5,295	3,487	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01593	0.00000	0.35797	0.34988	0.00000	0.07524	0.00000	0.12118	0.07980	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		86,855	43,854	0	15,642	15,289	0	3,288	0	5,295	3,487	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50491	0.00000	0.18009	0.17602	0.00000	0.03786	0.00000	0.06097	0.04015	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		6,104	922	2,134	230	432	-	93	-	150	103	-	-	2,041
86	Retail 100%, Class = # Bills		927	-	-	-	-	-	-	-	-	-	-	-	927
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		7,031	922	2,134	230	432	0	93	0	150	103	0	0	2,968
89	General & Intangible Plant Allocators		1.00000	0.13115	0.30345	0.03266	0.06150	0.00000	0.01323	0.00000	0.02130	0.01463	0.00000	0.00000	0.42208
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(14)	-	-	-	-	-	-	-	-	-	-	-	(14)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
104															
105	Total Gross Electric Plant in Service		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
106	Total Gross Electric Plant Allocators		1.00000	0.47699	0.02273	0.16908	0.16747	0.00000	0.03602	0.00000	0.05800	0.03824	0.00000	0.00000	0.03146
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		11,810	11,810	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,613	1,613	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,777	1,777	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,355	1,355	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		16,555	16,555	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,182	-	-	2,182	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,281	81	0	2,200	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03538	0.00000	0.96462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		18,835	16,635	0	2,200	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88321	0.00000	0.11679	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,580	-	-	-	2,580	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		817	-	-	-	-	-	817	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,667	-	-	-	-	-	-	-	1,667	-	-	-	-
139	Distribution Metering		1,148	-	-	-	-	-	-	-	-	1,148	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		6,212	0	0	0	2,580	0	817	0	1,667	1,148	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41533	0.00000	0.13147	0.00000	0.26834	0.18486	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,493	81	0	2,200	2,580	0	817	0	1,667	1,148	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00950	0.00000	0.25902	0.30380	0.00000	0.09616	0.00000	0.19629	0.13522	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		25,047	16,635	0	2,200	2,580	0	817	0	1,667	1,148	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.66415	0.00000	0.08783	0.10301	0.00000	0.03261	0.00000	0.06655	0.04585	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		3,017	456	1,054	113	214	-	46	-	74	51	-	-	1,008
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
156	General & Intangible Plant Total		3,339	456	1,054	113	214	0	46	0	74	51	0	0	1,331
157	General & Intangible Plant Allocators		1.00000	0.13650	0.31583	0.03399	0.06401	0.00000	0.01377	0.00000	0.02217	0.01523	0.00000	0.00000	0.39851
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		28,407	17,091	1,054	2,313	2,794	0	863	0	1,741	1,199	0	0	1,352
172	Total Accum Deprec Allocators		1.00000	0.60164	0.03712	0.08143	0.09835	0.00000	0.03037	0.00000	0.06129	0.04222	0.00000	0.00000	0.04758
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		43,158	43,158	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(16,555)	(16,555)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		26,604	26,604	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		16,338	696	0	15,642	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,281)	(81)	0	(2,200)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		14,058	615	0	13,442	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04378	0.00000	0.95622	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		27,359	0	0	0	15,289	0	3,288	0	5,295	3,487	0	0	0
187	Distribution Reserve		(6,212)	0	0	0	(2,580)	0	(817)	0	(1,667)	(1,148)	0	0	0
188	Distribution Net Plant		21,147	0	0	0	12,709	0	2,471	0	3,628	2,339	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60097	0.00000	0.11686	0.00000	0.17157	0.11060	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		7,031	922	2,134	230	432	0	93	0	150	103	0	0	2,968
192	General & Intangible Reserve		(3,339)	(456)	(1,054)	(113)	(214)	0	(46)	0	(74)	(51)	0	0	(1,331)
193	General & Intangible Net Plant		3,692	466	1,079	116	219	0	47	0	76	52	0	0	1,637
194	General & Intangible Net Plant Allocators		1.00000	0.12631	0.29226	0.03146	0.05923	0.00000	0.01274	0.00000	0.02051	0.01409	0.00000	0.00000	0.44340
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(36)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(36)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
207	Total Reserve		(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	0	(863)	0	(1,741)	(1,199)	0	0	(1,352)
208	Total Net Plant in Service		65,465	27,686	1,079	13,559	12,927	0	2,518	0	3,704	2,391	0	0	1,602
209	Total Net Plant Allocators		1.00000	0.42291	0.01648	0.20711	0.19747	0.00000	0.03847	0.00000	0.05658	0.03652	0.00000	0.00000	0.02447
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		742	742	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,026	1,026	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		644	-	-	644	-	-	-	-	-	-	-	-	-
218	Distribution Primary		430	-	-	-	430	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		41	-	-	-	-	-	41	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
223	Distribution Metering		18	-	-	-	-	-	-	-	-	18	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		79	12	28	3	6	-	1	-	2	1	-	-	26
227	Retail 100%, Class = Net Plant		(43)	(18)	(1)	(9)	(8)	-	(2)	-	(2)	(2)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,100	1,901	27	638	427	0	40	0	24	18	0	0	25
230	Total Construction Work in Progress Allocator		1.00000	0.61303	0.00866	0.20578	0.13783	0.00000	0.01298	0.00000	0.00790	0.00566	0.00000	0.00000	0.00817
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		378	378	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		56	-	-	56	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		461	385	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.83430	0.01212	0.12257	0.01747	0.00000	0.00053	0.00000	0.00085	0.00058	0.00000	0.00000	0.01159
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
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SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		582	-	582	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		493	-	493	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,799)	(241)	(588)	(73)	(125)	-	(25)	-	(60)	(54)	-	-	(631)
255	Retail 100%, Class = # Bills		1,092	-	-	-	-	-	-	-	-	-	-	-	1,092
256	Retail 100%, Class = Prod		(819)	(819)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,471	622	24	305	290	-	57	-	83	54	-	-	36
258	Retail 100%, Class = T&D		(278)	(4)	-	(100)	(97)	-	(21)	-	(34)	(22)	-	-	-
259	Retail 100%, Class = Metering		53	-	-	-	-	-	-	-	-	53	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(34)	(34)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,277	609	29	216	214	-	46	-	74	49	-	-	40
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,301	432	541	310	282	0	56	0	63	80	0	0	537
266	Total Working Capital Allocator		1.00000	0.18789	0.23500	0.13468	0.12242	0.00000	0.02449	0.00000	0.02744	0.03469	0.00000	0.00000	0.23338
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
271	Accumulated Depreciation		(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	0	(863)	0	(1,741)	(1,199)	0	0	(1,352)
272	Net Electric Plant in Service		65,465	27,686	1,079	13,559	12,927	0	2,518	0	3,704	2,391	0	0	1,602
273	Construction Work in Progress		3,100	1,901	27	638	427	0	40	0	24	18	0	0	25
274	Plant Held for Future Use		461	385	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,301	432	541	310	282	0	56	0	63	80	0	0	537
276	Total Rate Base		71,328	30,403	1,652	14,563	13,644	0	2,615	0	3,792	2,488	0	0	2,169
277	Total Rate Base Allocator		1.00000	0.42625	0.02317	0.20417	0.19129	0.00000	0.03666	0.00000	0.05316	0.03489	0.00000	0.00000	0.03042
278															
279															
280	**Class Revenue**														
281	Present Revenue		8,795	4,062	(43)	1,328	1,736	-	723	-	215	220	1	-	552
282	Production Solar Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		9,205	4,472	(43)	1,328	1,736	-	723	-	215	220	1	-	552
286	Wholesale 100%														
287	Total Class Revenue		9,205	4,472	(43)	1,328	1,736	0	723	0	215	220	1	0	552
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48581	(0.00463)	0.14430	0.18864	0.00000	0.07853	0.00000	0.02335	0.02390	0.00014	0.00000	0.05996
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		12,809	4,976	1,269	1,703	1,801	-	364	-	594	591	-	-	1,510
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		12,809	4,976	1,269	1,703	1,801	-	364	-	594	591	-	-	1,510
294	Function Allocator for Electric Revenue		1.00000	0.38849	0.09909	0.13298	0.14062	0.00000	0.02844	0.00000	0.04636	0.04617	0.00000	0.00000	0.11786
295															
296															
297	**Revenue Credits**														
298	Transmission		35	-	-	35	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		240	-	-	-	-	-	-	-	240	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		290	1	0	36	1	0	10	0	240	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00263	0.00014	0.12283	0.00341	0.00000	0.03364	0.00000	0.83012	0.00021	0.00000	0.00000	0.00702
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		231	231	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		538	-	538	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		672	0	672	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		903	231	672	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25560	0.74440	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		75	-	-	75	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		78	2	0	76	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02338	0.00000	0.97662	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		134	-	-	-	134	-	-	-	-	-	-	-	-
343	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
344	Distribution Service		75	-	-	-	-	-	-	-	75	-	-	-	-
345	Distribution Metering		70	-	-	-	-	-	-	-	-	70	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		305	0	0	0	134	0	26	0	75	70	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43902	0.00000	0.08529	0.00000	0.24543	0.23026	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		588	-	-	-	-	-	-	-	-	-	-	-	588
356	Customer Accounting O&M		590	0	0	0	0	0	0	0	0	2	0	0	588
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00287	0.00000	0.00000	0.99713
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
361	Customer Serv & Info. O&M		24	0	0	0	0	0	0	0	0	0	0	0	24
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		114	-	-	-	-	-	-	-	-	-	-	-	114

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		114	0	0	0	0	0	0	0	0	0	0	0	114
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		881	133	308	33	62	-	13	-	22	15	-	-	295
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		78	37	2	13	13	-	3	-	5	3	-	-	2
373	Retail 100%, Class = # Bills		31	-	-	-	-	-	-	-	-	-	-	-	31
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		990	170	310	46	75	0	16	0	26	18	0	0	328
379	Admin & General O&M Allocators		1.00000	0.17198	0.31297	0.04678	0.07623	0.00000	0.01639	0.00000	0.02640	0.01801	0.00000	0.00000	0.33122
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		3,003	403	982	122	209	0	42	0	101	90	0	0	1,054
387	Total O&M Allocators		1.00000	0.13416	0.32702	0.04063	0.06967	0.00000	0.01406	0.00000	0.03361	0.02986	0.00000	0.00000	0.35098
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		3,003	403	982	122	209	-	42	-	101	90	-	-	1,054
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,276	1,276	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		434	434	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		2,043	2,043	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		393	-	-	393	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		410	14	0	396	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03333	0.00000	0.96667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,453	2,056	0	396	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83836	0.00000	0.16164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		463	-	-	-	463	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		104	-	-	-	-	-	104	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
423	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		971	0	0	0	463	0	104	0	176	228	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47700	0.00000	0.10759	0.00000	0.18108	0.23433	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,381	14	0	396	463	0	104	0	176	228	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00990	0.00000	0.28703	0.33536	0.00000	0.07565	0.00000	0.12731	0.16475	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,424	2,056	0	396	463	0	104	0	176	228	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60058	0.00000	0.11579	0.13529	0.00000	0.03052	0.00000	0.05136	0.06646	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		379	57	132	14	27	-	6	-	9	6	-	-	127
438	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		466	57	132	14	27	0	6	0	9	6	0	0	214
441	General & Intangible Plant Allocators		1.00000	0.12271	0.28393	0.03056	0.05754	0.00000	0.01238	0.00000	0.01993	0.01369	0.00000	0.00000	0.45926
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		65	28	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		66	-	-	-	-	-	-	-	-	66	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		194	44	1	14	13	0	3	0	4	69	0	0	48
459															
460	Total Depreciation Expense		4,085	2,158	133	424	503	0	113	0	189	302	0	0	262
461	Total Depreciation Expense Allocators		1.00000	0.52834	0.03267	0.10387	0.12314	0.00000	0.02761	0.00000	0.04623	0.07405	0.00000	0.00000	0.06408
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		78	12	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		637	269	11	132	126	-	25	-	36	23	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		715	281	38	135	131	0	26	0	38	25	0	0	42
471	Total Taxes Other Allocator		1.00000	0.39327	0.05279	0.18863	0.18366	0.00000	0.03593	0.00000	0.05309	0.03438	0.00000	0.00000	0.05824
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	9,495	4,473	(43)	1,364	1,737	0	733	0	455	220	1	0	554
476	Total Oper. Exp. Before Tax	Line 20	7,799	2,841	1,153	680	843	0	181	0	328	417	0	0	1,357
477	Net Oper. Income (NOI) before Tax		1,696	1,632	(1,196)	683	895	0	552	0	128	(197)	1	0	(803)
478	Interest Expense	Line 8 x WACC	1,320	563	31	270	253	-	48	-	70	46	-	-	40
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	376	1,069	(1,226)	414	642	-	504	-	58	(243)	1	-	(843)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	376	1,069	(1,226)	414	642	0	504	0	58	(243)	1	0	(843)
483	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,201)	(1,050)	(50)	(372)	(369)	-	(79)	-	(128)	(84)	-	-	(69)
485	State Taxable Income	Ln 482:484	(1,755)	53	(1,275)	54	285	0	427	0	(66)	(324)	1	0	(910)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(97)	3	(70)	3	16	-	23	-	(4)	(18)	0	-	(50)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	121	58	3	20	20	-	4	-	7	5	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	25	61	(67)	23	36	-	28	-	3	(13)	0	-	(46)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	376	1,069	(1,226)	414	642	-	504	-	58	(243)	1	-	(843)
494	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,176)	(1,038)	(49)	(368)	(364)	-	(78)	-	(126)	(83)	-	-	(68)
496	State Income Tax Exp. (Cur.)	Line 487	97	(3)	70	(3)	(16)	-	(23)	-	4	18	(0)	-	50
497	Fed. Taxable Income	Ln 493:496	(1,634)	62	(1,204)	55	274	-	404	-	(61)	(305)	1	-	(860)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(343)	13	(253)	12	57	-	85	-	(13)	(64)	0	-	(181)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(343)	13	(253)	12	57	-	85	-	(13)	(64)	0	-	(181)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	457	218	10	77	77	-	16	-	27	17	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(25)	(12)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	(340)	(28)	(258)	42	82	-	87	-	(14)	(65)	0	-	(186)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(440)	16	(323)	14	73	-	108	-	(16)	(82)	0	-	(231)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	553	264	13	93	93	-	20	-	32	21	-	-	17
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(315)	32	(325)	66	118	-	115	-	(10)	(79)	0	-	(232)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	29.72%	26.08%	25.31%	26.02%	25.77%	0.00%	25.46%	0.00%	27.00%	25.09%	25.35%	0.00%	25.28%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
524	Interest Expense	Line 8 x WACC	(1,320)	(563)	(31)	(270)	(253)	-	(48)	-	(70)	(46)	-	-	(40)
525	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
529	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,176)	(1,038)	(49)	(368)	(364)	-	(78)	-	(126)	(83)	-	-	(68)
532	Deferred Tax Federal	Ln 531 x Ln 498	457	218	10	77	77	-	16	-	27	17	-	-	14
533	Base for FIT Computation	Ln 523:532	1,613	539	33	432	382	-	62	-	75	48	-	-	41
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	429	143	9	115	101	-	17	-	20	13	-	-	11
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
539	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	1	(104)	(6)	73	54	-	3	-	(6)	(5)	-	-	(8)
541	Total FIT - Deferred	Line 532	457	218	10	77	77	-	16	-	27	17	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	458	114	5	150	130	-	20	-	20	12	-	-	6
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
546	Interest Expense	Line 27 x WACC	(1,320)	(563)	(31)	(270)	(253)	-	(48)	-	(70)	(46)	-	-	(40)
547	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,201)	(1,050)	(50)	(372)	(369)	-	(79)	-	(128)	(84)	-	-	(69)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	121	58	3	20	20	-	4	-	7	5	-	-	4
550	Net FIT Allowable	Line 542	458	114	5	150	130	-	20	-	20	12	-	-	6
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,138	728	44	564	499	-	82	-	100	64	-	-	55
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	124	42	3	33	29	-	5	-	6	4	-	-	3
555	Total SIT - Deferred	Line 549	121	58	3	20	20	-	4	-	7	5	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	245	100	5	53	49	-	9	-	13	8	-	-	7
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	703	214	10	203	179	-	29	-	33	21	-	-	13
561	Total Income Tax Allocator		1.00000	0.30483	0.01407	0.28908	0.25524	0.00000	0.04087	0.00000	0.04722	0.02966	0.00000	0.00000	0.01903
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		94	94	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		415	124	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	20	13	-	-	-
576	Subtotal Prod, Trans and Dist		552	125	290	31	59	0	13	0	20	13	0	0	0
577	Customer Accounts		201	-	-	-	-	-	-	-	-	1	-	-	200
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		831	125	290	31	59	-	13	-	20	14	-	-	278
581	Admin & General		372	56	130	14	26	-	6	-	9	6	-	-	124
582	Total		1,203	182	420	45	85	-	18	-	30	20	-	-	402
583	Total Labor Allocator		1.00000	0.15107	0.34955	0.03762	0.07084	0.00000	0.01523	0.00000	0.02454	0.01685	0.00000	0.00000	0.33430

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	6,758,222	3,370,980	135,211	1,294,095	1,522,607	-	372,458	-	17,781	35,367	-	-	9,722
3	Accum. Depreciation & Amort.	Line 171	(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	-	(95,034)	-	(5,685)	(11,814)	-	-	(4,449)
4	Net Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	-	277,424	-	12,096	23,553	-	-	5,273
5	Construction Work in Progress	Line 229	242,949	143,079	1,702	52,014	41,385	-	4,433	-	80	173	-	-	83
6	Plant Held for Future Use	Line 239	34,764	28,972	354	4,610	780	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	128,362	32,555	34,274	25,274	27,288	-	6,210	-	206	787	-	-	1,768
8	Total Rate Base		5,234,606	2,288,901	104,718	1,187,378	1,321,475	-	288,094	-	12,383	24,515	-	-	7,142
9															
10	Revenue														
11	Class Revenue	Line 287	658,426	336,669	(19,007)	94,776	123,899	-	51,580	-	15,336	15,699	91	-	39,384
12	Revenue Credits	Line 307	4,921	57	3	2,900	96	-	1,073	-	785	1	-	-	7
13	Total Revenue		663,347	336,726	(19,005)	97,676	123,994	-	52,653	-	16,121	15,699	91	-	39,390
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	132,108	30,330	62,232	9,949	20,264	-	4,651	-	330	883	-	-	3,470
17	Depreciation	Line 460	271,112	162,469	8,456	34,592	48,714	-	12,424	-	617	2,980	-	-	862
18	Tax Other Than Income Tax	Line 470	50,611	21,169	2,392	10,997	12,719	-	2,831	-	124	242	-	-	137
19	Gain/Loss on Disposition	Line 471	(276)	(119)	(4)	(63)	(72)	-	(16)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		453,554	213,849	73,076	55,474	81,625	-	19,889	-	1,070	4,104	-	-	4,468
21	Income Tax Expense	Line 517	469	2,439	(24,734)	1,928	187	-	5,538	-	3,675	2,656	23	-	8,757
22	Total Operating Expense		454,023	216,287	48,342	57,402	81,812	-	25,427	-	4,745	6,760	23	-	13,225
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	209,324	120,439	(67,347)	40,274	42,182	-	27,226	-	11,376	8,940	68	-	26,165
26	Net Operating Income Required	Ln 8 x Ln 34	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(158,365)	(40,338)	(74,703)	(43,129)	(50,641)	-	6,989	-	10,506	7,218	68	-	25,664
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(212,787)	(54,200)	(100,374)	(57,951)	(68,043)	-	9,391	-	14,117	9,698	92	-	34,483
30															
31	Total Class Cost of Service	Ln 26+22-12	816,792	377,007	55,695	137,906	174,539	-	44,591	-	4,830	8,481	23	-	13,720
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.00%	5.26%	-64.31%	3.39%	3.19%	0.00%	9.45%	0.00%	91.87%	36.47%	0.00%	0.00%	366.38%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	658,426	336,669	(19,007)	94,776	123,899		51,580		15,336	15,699	91		39,384
37		Ln 29	212,787	54,200	100,374	57,951	68,043		(9,391)		(14,117)	(9,698)	(92)		(34,483)
38		Ln 37 / Ln 36	32.32%	16.10%	-528.08%	61.14%	54.92%		-18.21%		-92.05%	-61.77%	-100.31%		-87.56%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		2,024,627	2,024,627	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		174,229	174,229	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		184,866	184,866	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		865,427	865,427	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		3,249,150	3,249,150	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		24,268	24,268	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,428	1,428	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,657	12,657	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		14,057	14,057	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,262,974	-	-	1,262,974	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,398	-	-	12,398	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,327,781	52,409	0	1,275,372	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03947	0.00000	0.96053	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		4,576,931	3,301,559	0	1,275,372	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.72135	0.00000	0.27865	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,480,727	-	-	-	1,480,727	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		362,213	-	-	-	-	-	362,213	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		17,292	-	-	-	-	-	-	-	17,292	-	-	-	-
71	Distribution Metering		34,354	-	-	-	-	-	-	-	-	34,354	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,894,586	0	0	0	1,480,727	0	362,213	0	17,292	34,354	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78156	0.00000	0.19118	0.00000	0.00913	0.01813	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,222,367	52,409	0	1,275,372	1,480,727	0	362,213	0	17,292	34,354	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01626	0.00000	0.39579	0.45952	0.00000	0.11241	0.00000	0.00537	0.01066	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,471,516	3,301,559	0	1,275,372	1,480,727	0	362,213	0	17,292	34,354	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51017	0.00000	0.19707	0.22881	0.00000	0.05597	0.00000	0.00267	0.00531	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		283,701	69,421	135,211	18,724	41,880	-	10,245	-	489	1,013	-	-	6,718
86	Retail 100%, Class = # Bills		3,052	-	-	-	-	-	-	-	-	-	-	-	3,052
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		286,753	69,421	135,211	18,724	41,880	0	10,245	0	489	1,013	0	0	9,770
89	General & Intangible Plant Allocators		1.00000	0.24209	0.47153	0.06530	0.14605	0.00000	0.03573	0.00000	0.00171	0.00353	0.00000	0.00000	0.03407
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(48)	-	-	-	-	-	-	-	-	-	-	-	(48)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
104															
105	Total Gross Electric Plant in Service		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
106	Total Gross Electric Plant Allocators		1.00000	0.49880	0.02001	0.19148	0.22530	0.00000	0.05511	0.00000	0.00263	0.00523	0.00000	0.00000	0.00144
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		889,102	889,102	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		121,415	121,415	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		133,752	133,752	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		102,031	102,031	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,246,301	1,246,301	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		4,157	4,157	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		599	599	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		752	752	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		567	567	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		177,873	-	-	177,873	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,488	-	-	1,488	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		185,436	6,075	0	179,361	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03276	0.00000	0.96724	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,431,737	1,252,376	0	179,361	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87473	0.00000	0.12527	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		249,888	-	-	-	249,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		89,971	-	-	-	-	-	89,971	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,444	-	-	-	-	-	-	-	5,444	-	-	-	-
139	Distribution Metering		11,314	-	-	-	-	-	-	-	-	11,314	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		356,616	0	0	0	249,888	0	89,971	0	5,444	11,314	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.70072	0.00000	0.25229	0.00000	0.01526	0.03172	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		542,051	6,075	0	179,361	249,888	0	89,971	0	5,444	11,314	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01121	0.00000	0.33089	0.46100	0.00000	0.16598	0.00000	0.01004	0.02087	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,788,352	1,252,376	0	179,361	249,888	0	89,971	0	5,444	11,314	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70030	0.00000	0.10029	0.13973	0.00000	0.05031	0.00000	0.00304	0.00633	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		140,209	34,309	66,823	9,254	20,698	-	5,063	-	242	501	-	-	3,320
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,060	-	-	-	-	-	-	-	-	-	-	-	1,060
156	General & Intangible Plant Total		141,269	34,309	66,823	9,254	20,698	0	5,063	0	242	501	0	0	4,380
157	General & Intangible Plant Allocators		1.00000	0.24286	0.47302	0.06550	0.14651	0.00000	0.03584	0.00000	0.00171	0.00355	0.00000	0.00000	0.03100
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	70
170															
171	Total Accumulated Depreciation		1,929,691	1,286,685	66,823	188,614	270,586	0	95,034	0	5,685	11,814	0	0	4,449
172	Total Accum Deprec Allocators		1.00000	0.66678	0.03463	0.09774	0.14022	0.00000	0.04925	0.00000	0.00295	0.00612	0.00000	0.00000	0.00231
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		3,249,150	3,249,150	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,246,301)	(1,246,301)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		2,002,849	2,002,849	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,327,781	52,409	0	1,275,372	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(185,436)	(6,075)	0	(179,361)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,142,345	46,335	0	1,096,011	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04056	0.00000	0.95944	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,894,586	0	0	0	1,480,727	0	362,213	0	17,292	34,354	0	0	0
187	Distribution Reserve		(356,616)	0	0	0	(249,888)	0	(89,971)	0	(5,444)	(11,314)	0	0	0
188	Distribution Net Plant		1,537,970	0	0	0	1,230,839	0	272,242	0	11,848	23,040	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80030	0.00000	0.17701	0.00000	0.00770	0.01498	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		286,753	69,421	135,211	18,724	41,880	0	10,245	0	489	1,013	0	0	9,770
192	General & Intangible Reserve		(141,269)	(34,309)	(66,823)	(9,254)	(20,698)	0	(5,063)	0	(242)	(501)	0	0	(4,380)
193	General & Intangible Net Plant		145,484	35,112	68,388	9,470	21,183	0	5,182	0	247	513	0	0	5,390
194	General & Intangible Net Plant Allocators		1.00000	0.24135	0.47007	0.06509	0.14560	0.00000	0.03562	0.00000	0.00170	0.00352	0.00000	0.00000	0.03705
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(117)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(117)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
207	Total Reserve		(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	0	(95,034)	0	(5,685)	(11,814)	0	0	(4,449)
208	Total Net Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	0	277,424	0	12,096	23,553	0	0	5,273
209	Total Net Plant Allocators		1.00000	0.43166	0.01416	0.22895	0.25930	0.00000	0.05746	0.00000	0.00251	0.00488	0.00000	0.00000	0.00109
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		55,881	55,881	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		5,680	5,680	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,773	4,773	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		77,218	77,218	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		52,499	-	-	52,499	-	-	-	-	-	-	-	-	-
218	Distribution Primary		41,667	-	-	-	41,667	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		4,483	-	-	-	-	-	4,483	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		82	-	-	-	-	-	-	-	82	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		3,666	897	1,747	242	541	-	132	-	6	13	-	-	87
227	Retail 100%, Class = Net Plant		(3,174)	(1,370)	(45)	(727)	(823)	-	(182)	-	(8)	(15)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		242,949	143,079	1,702	52,014	41,385	0	4,433	0	80	173	0	0	83
230	Total Construction Work in Progress Allocator		1.00000	0.58893	0.00701	0.21409	0.17034	0.00000	0.01825	0.00000	0.00033	0.00071	0.00000	0.00000	0.00034
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		28,459	28,459	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		331	331	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,561	-	-	4,561	-	-	-	-	-	-	-	-	-
237	Distribution Primary		671	-	-	-	671	-	-	-	-	-	-	-	-
238	Labor		743	182	354	49	110	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		34,764	28,972	354	4,610	780	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.83338	0.01019	0.13259	0.02245	0.00000	0.00077	0.00000	0.00004	0.00008	0.00000	0.00000	0.00051
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		18,887	18,887	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,681	1,681	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		1,834	1,834	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		36,912	-	36,912	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,268	-	31,268	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		283	283	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(79,145)	(18,170)	(37,283)	(5,960)	(12,140)	-	(2,786)	-	(197)	(529)	-	-	(2,079)
255	Retail 100%, Class = # Bills		3,596	-	-	-	-	-	-	-	-	-	-	-	3,596
256	Retail 100%, Class = Prod		(61,639)	(61,639)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		108,499	46,835	1,537	24,841	28,134	-	6,234	-	272	529	-	-	118
258	Retail 100%, Class = T&D		(20,505)	(333)	-	(8,115)	(9,422)	-	(2,305)	-	(110)	(219)	-	-	-
259	Retail 100%, Class = Metering		524	-	-	-	-	-	-	-	-	524	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,559)	(2,559)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		91,952	45,865	1,840	17,607	20,717	-	5,068	-	242	481	-	-	132
264	Gross Trans Plant		(3,226)	(127)	-	(3,099)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		128,362	32,555	34,274	25,274	27,288	0	6,210	0	206	787	0	0	1,768
266	Total Working Capital Allocator		1.00000	0.25362	0.26701	0.19689	0.21258	0.00000	0.04838	0.00000	0.00161	0.00613	0.00000	0.00000	0.01377
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
271	Accumulated Depreciation		(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	0	(95,034)	0	(5,685)	(11,814)	0	0	(4,449)
272	Net Electric Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	0	277,424	0	12,096	23,553	0	0	5,273
273	Construction Work in Progress		242,949	143,079	1,702	52,014	41,385	0	4,433	0	80	173	0	0	83
274	Plant Held for Future Use		34,764	28,972	354	4,610	780	0	27	0	1	3	0	0	18
275	Working Capital		128,362	32,555	34,274	25,274	27,288	0	6,210	0	206	787	0	0	1,768
276	Total Rate Base		5,234,606	2,288,901	104,718	1,187,378	1,321,475	0	288,094	0	12,383	24,515	0	0	7,142
277	Total Rate Base Allocator		1.00000	0.43726	0.02000	0.22683	0.25245	0.00000	0.05504	0.00000	0.00237	0.00468	0.00000	0.00000	0.00136
278															
279															
280	**Class Revenue**														
281	Present Revenue		627,590	305,832	(19,007)	94,776	123,899	-	51,580	-	15,336	15,699	91	-	39,384
282	Production Solar Demand		30,837	30,837	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		658,426	336,669	(19,007)	94,776	123,899	-	51,580	-	15,336	15,699	91	-	39,384
286	Wholesale 100%														
287	Total Class Revenue		658,426	336,669	(19,007)	94,776	123,899	0	51,580	0	15,336	15,699	91	0	39,384
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.51132	(0.02887)	0.14394	0.18817	0.00000	0.07834	0.00000	0.02329	0.02384	0.00014	0.00000	0.05981
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		821,244	374,626	80,432	138,878	174,448	-	40,125	-	1,939	5,826	-	-	4,970
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		821,244	374,626	80,432	138,878	174,448	-	40,125	-	1,939	5,826	-	-	4,970
294	Function Allocator for Electric Revenue		1.00000	0.45617	0.09794	0.16911	0.21242	0.00000	0.04886	0.00000	0.00236	0.00709	0.00000	0.00000	0.00605
295															
296															
297	**Revenue Credits**														
298	Transmission		2,870	-	-	2,870	-	-	-	-	-	-	-	-	-
299	Distribution Primary		63	-	-	-	63	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,066	-	-	-	-	-	1,066	-	-	-	-	-	-
301	Distribution Service		785	-	-	-	-	-	-	-	785	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		131	57	3	30	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,921	57	3	2,900	96	0	1,073	0	785	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01163	0.00053	0.58934	0.01944	0.00000	0.21807	0.00000	0.15952	0.00012	0.00000	0.00000	0.00136
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		10,215	10,215	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		845	845	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,577	1,577	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,738	4,738	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		17,376	17,376	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		34,105	-	34,105	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,056	-	3,056	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,787	-	2,787	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,651	-	2,651	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,598	0	42,598	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		59,974	17,376	42,598	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.28973	0.71027	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		33	33	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		37	37	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		6,140	-	-	6,140	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		32	-	-	32	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,309	136	0	6,173	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02162	0.00000	0.97838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,955	-	-	-	12,955	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,863	-	-	-	-	-	2,863	-	-	-	-	-	-
344	Distribution Service		244	-	-	-	-	-	-	-	244	-	-	-	-
345	Distribution Metering		691	-	-	-	-	-	-	-	-	691	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,754	0	0	0	12,955	0	2,863	0	244	691	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77329	0.00000	0.17088	0.00000	0.01458	0.04126	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,935	-	-	-	-	-	-	-	-	-	-	-	1,935
356	Customer Accounting O&M		1,952	0	0	0	0	0	0	0	0	17	0	0	1,935
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00854	0.00000	0.00000	0.99146
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
361	Customer Serv & Info. O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		375	-	-	-	-	-	-	-	-	-	-	-	375

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		375	0	0	0	0	0	0	0	0	0	0	0	375
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		40,961	10,023	19,522	2,703	6,047	-	1,479	-	71	146	-	-	970
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,602	2,794	112	1,073	1,262	-	309	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		101	-	-	-	-	-	-	-	-	-	-	-	101
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		46,664	12,817	19,634	3,776	7,309	0	1,788	0	85	176	0	0	1,079
379	Admin & General O&M Allocators		1.00000	0.27467	0.42075	0.08092	0.15663	0.00000	0.03831	0.00000	0.00183	0.00376	0.00000	0.00000	0.02313
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		132,108	30,330	62,232	9,949	20,264	0	4,651	0	330	883	0	0	3,470
387	Total O&M Allocators		1.00000	0.22958	0.47107	0.07531	0.15339	0.00000	0.03520	0.00000	0.00249	0.00669	0.00000	0.00000	0.02626
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		132,108	30,330	62,232	9,949	20,264	-	4,651	-	330	883	-	-	3,470
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		96,075	96,075	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		16,352	16,352	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,684	8,684	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		32,677	32,677	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		153,788	153,788	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		448	448	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		259	259	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		295	295	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		32,053	-	-	32,053	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		273	-	-	273	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		33,355	1,029	0	32,326	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03085	0.00000	0.96915	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		187,143	154,817	0	32,326	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82726	0.00000	0.17274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		44,866	-	-	-	44,866	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		11,511	-	-	-	-	-	11,511	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		574	-	-	-	-	-	-	-	574	-	-	-	-
423	Distribution Metering		2,242	-	-	-	-	-	-	-	-	2,242	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		59,193	0	0	0	44,866	0	11,511	0	574	2,242	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75796	0.00000	0.19447	0.00000	0.00970	0.03788	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		92,548	1,029	0	32,326	44,866	0	11,511	0	574	2,242	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01112	0.00000	0.34929	0.48478	0.00000	0.12438	0.00000	0.00621	0.02423	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		246,336	154,817	0	32,326	44,866	0	11,511	0	574	2,242	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62848	0.00000	0.13123	0.18213	0.00000	0.04673	0.00000	0.00233	0.00910	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		17,600	4,307	8,388	1,162	2,598	-	636	-	30	63	-	-	417
438	Retail 100%, Class = # Bills		288	-	-	-	-	-	-	-	-	-	-	-	288
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		17,888	4,307	8,388	1,162	2,598	0	636	0	30	63	0	0	705
441	General & Intangible Plant Allocators		1.00000	0.24076	0.46892	0.06494	0.14524	0.00000	0.03553	0.00000	0.00170	0.00351	0.00000	0.00000	0.03940
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		152	-	-	-	-	-	-	-	-	-	-	-	152
451	Retail 100%, Class = Net Plant		4,822	2,081	68	1,104	1,250	-	277	-	12	24	-	-	5
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		652	-	-	-	-	-	-	-	-	652	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,264	1,264	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		6,889	3,345	68	1,104	1,250	0	277	0	12	675	0	0	157
459															
460	Total Depreciation Expense		271,112	162,469	8,456	34,592	48,714	0	12,424	0	617	2,980	0	0	862
461	Total Depreciation Expense Allocators		1.00000	0.59927	0.03119	0.12759	0.17968	0.00000	0.04582	0.00000	0.00227	0.01099	0.00000	0.00000	0.00318
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,623	886	1,726	239	535	-	131	-	6	13	-	-	86
466	Net Total Plant		46,988	20,283	666	10,758	12,184	-	2,700	-	118	229	-	-	51
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		50,611	21,169	2,392	10,997	12,719	0	2,831	0	124	242	0	0	137
471	Total Taxes Other Allocator		1.00000	0.41828	0.04726	0.21728	0.25130	0.00000	0.05593	0.00000	0.00245	0.00478	0.00000	0.00000	0.00271
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	663,347	336,726	(19,005)	97,676	123,994	0	52,653	0	16,121	15,699	91	0	39,390
476	Total Oper. Exp. Before Tax	Line 20	453,554	213,849	73,076	55,474	81,625	0	19,889	0	1,070	4,104	0	0	4,468
477	Net Oper. Income (NOI) before Tax		209,793	122,878	(92,081)	42,202	42,369	0	32,764	0	15,051	11,595	91	0	34,922
478	Interest Expense	Line 8 x WACC	96,885	42,364	1,938	21,977	24,459	-	5,332	-	229	454	-	-	132
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	112,908	80,514	(94,019)	20,226	17,911	-	27,432	-	14,822	11,141	91	-	34,790
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	112,908	80,514	(94,019)	20,226	17,911	0	27,432	0	14,822	11,141	91	0	34,790
483	Fed & St Permanent Differences	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(158,448)	(79,033)	(3,170)	(30,340)	(35,698)	-	(8,732)	-	(417)	(829)	-	-	(228)
485	State Taxable Income	Ln 482:484	(40,491)	3,999	(97,088)	(9,148)	(16,650)	0	18,978	0	14,419	10,339	91	0	34,569
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(2,227)	220	(5,340)	(503)	(916)	-	1,044	-	793	569	5	-	1,901

DUKE ENERGY FLORIDA
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GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	6,488	4,567	(5,166)	1,166	1,048	-	1,524	-	816	614	5	-	1,914
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	112,908	80,514	(94,019)	20,226	17,911	-	27,432	-	14,822	11,141	91	-	34,790
494	Fed & St Permanent Differences	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(156,681)	(78,152)	(3,135)	(30,002)	(35,300)	-	(8,635)	-	(412)	(820)	-	-	(225)
496	State Income Tax Exp. (Cur.)	Line 487	2,227	(220)	5,340	503	916	-	(1,044)	-	(793)	(569)	(5)	-	(1,901)
497	Fed. Taxable Income	Ln 493:496	(36,498)	4,660	(91,713)	(8,306)	(15,336)	-	18,031	-	13,630	9,779	86	-	32,671
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(7,665)	979	(19,260)	(1,744)	(3,221)	-	3,787	-	2,862	2,054	18	-	6,861
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(7,665)	979	(19,260)	(1,744)	(3,221)	-	3,787	-	2,862	2,054	18	-	6,861
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,830)	(913)	(37)	(350)	(412)	-	(101)	-	(5)	(10)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	(6,019)	(2,128)	(19,569)	762	(861)	-	4,014	-	2,859	2,041	18	-	6,843
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(9,891)	1,199	(24,600)	(2,247)	(4,136)	-	4,830	-	3,655	2,622	23	-	8,762
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	39,788	19,846	796	7,619	8,964	-	2,193	-	105	208	-	-	57
512	Total Direct Adjs.	Ln 489 + Ln 506	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
514	Total Amortization of ITC	Line 504	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
515	Total Amortization of PTC	Line 505	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	469	2,439	(24,734)	1,928	187	-	5,538	-	3,675	2,656	23	-	8,757
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.39%	26.08%	25.32%	26.46%	26.83%	0.00%	25.58%	0.00%	25.37%	25.40%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
524	Interest Expense	Line 8 x WACC	(96,885)	(42,364)	(1,938)	(21,977)	(24,459)	-	(5,332)	-	(229)	(454)	-	-	(132)
525	Permanent Diff Fed & State	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
529	Amort of Excess ADIT	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(156,681)	(78,152)	(3,135)	(30,002)	(35,300)	-	(8,635)	-	(412)	(820)	-	-	(225)
532	Deferred Tax Federal	Ln 531 x Ln 498	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
533	Base for FIT Computation	Ln 523:532	122,648	40,585	2,111	35,249	36,974	-	6,876	-	243	472	-	-	136
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	32,603	10,789	561	9,370	9,829	-	1,828	-	65	125	-	-	36
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
539	Amort of Excess ADIT	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	3,175	(7,817)	(369)	5,927	5,188	-	343	-	(20)	(49)	-	-	(26)
541	Total FIT - Deferred	Line 532	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
542	Total FIT - Current & Deferred	Ln 540:541	36,078	8,595	289	12,227	12,601	-	2,156	-	66	123	-	-	21
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
546	Interest Expense	Line 27 x WACC	(96,885)	(42,364)	(1,938)	(21,977)	(24,459)	-	(5,332)	-	(229)	(454)	-	-	(132)
547	Permanent Diff Fed & State	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(158,448)	(79,033)	(3,170)	(30,340)	(35,698)	-	(8,732)	-	(417)	(829)	-	-	(228)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
550	Net FIT Allowable	Line 542	36,078	8,595	289	12,227	12,601	-	2,156	-	66	123	-	-	21
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	162,199	54,840	2,812	45,950	48,368	-	9,087	-	326	634	-	-	182
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	9,440	3,192	164	2,674	2,815	-	529	-	19	37	-	-	11
555	Total SIT - Deferred	Line 549	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
556	Total SIT - Current & Deferred	Ln 554:555	18,155	7,539	338	4,343	4,778	-	1,009	-	42	83	-	-	23
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	54,233	16,134	627	16,570	17,379	-	3,166	-	108	205	-	-	44
561	Total Income Tax Allocator		1.00000	0.29749	0.01156	0.30554	0.32045	0.00000	0.05837	0.00000	0.00200	0.00379	0.00000	0.00000	0.00081
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		7,096	7,096	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,238	1,238	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		997	997	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,757	-	13,757	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,696	-	1,696	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		729	-	729	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,219	-	2,219	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,762	9,361	18,401	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,634	86	-	2,548	-	-	-	-	-	-	-	-	-
575	Distribution		7,292	-	-	-	5,699	-	1,394	-	67	132	-	-	-
576	Subtotal Prod, Trans and Dist		37,688	9,447	18,401	2,548	5,699	0	1,394	0	67	132	0	0	0
577	Customer Accounts		665	-	-	-	-	-	-	-	-	6	-	-	659
578	Customer Service & Info.		120	-	-	-	-	-	-	-	-	-	-	-	120
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,608	9,447	18,401	2,548	5,699	-	1,394	-	67	138	-	-	914
581	Admin & General		17,301	4,233	8,246	1,142	2,554	-	625	-	30	62	-	-	410
582	Total		55,909	13,681	26,646	3,690	8,253	-	2,019	-	96	200	-	-	1,324
583	Total Labor Allocator		1.00000	0.24470	0.47660	0.06600	0.14762	0.00000	0.03611	0.00000	0.00172	0.00357	0.00000	0.00000	0.02368

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	81,303	40,685	2,099	13,768	24,623	-	-	-	0	126	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	-	-	-	(0)	(42)	-	-	(1)
4	Net Plant in Service		58,311	25,156	1,062	11,762	20,247	-	-	-	0	84	-	-	1
5	Construction Work in Progress	Line 229	2,977	1,727	26	553	669	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	417	350	5	49	13	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,638	393	532	269	441	-	-	-	0	3	-	-	0
8	Total Rate Base		63,343	27,625	1,626	12,633	21,371	-	-	-	0	87	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	8,286	4,063	(74)	1,195	1,562	-	650	-	193	198	1	-	497
12	Revenue Credits	Line 307	33	1	0	31	2	-	-	-	0	0	-	-	0
13	Total Revenue		8,319	4,064	(74)	1,226	1,564	-	650	-	193	198	1	-	497
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,769	366	966	106	328	-	-	-	0	3	-	-	0
17	Depreciation	Line 460	3,259	1,961	131	368	788	-	-	-	0	11	-	-	0
18	Tax Other Than Income Tax	Line 470	616	255	37	117	206	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition	Line 471	(3)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,641	2,581	1,134	590	1,320	-	-	-	0	15	-	-	1
21	Income Tax Expense	Line 517	46	29	(328)	68	(109)	-	165	-	49	45	0	-	126
22	Total Operating Expense		5,687	2,610	806	658	1,211	-	165	-	49	60	0	-	126
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,633	1,454	(880)	568	353	-	486	-	144	138	1	-	370
26	Net Operating Income Required	Ln 8 x Ln 34	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,816)	(487)	(995)	(319)	(1,148)	-	486	-	144	132	1	-	370
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(2,441)	(654)	(1,336)	(429)	(1,543)	-	652	-	194	177	1	-	497
30															
31	Total Class Cost of Service	Ln 26+22-12	10,103	4,550	921	1,515	2,711	-	165	-	49	66	0	-	126
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.16%	5.26%	-54.17%	4.50%	1.65%	0.00%	0.00%	0.00%	101188.56%	157.97%	0.00%	0.00%	37088.26%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	8,286	4,063	(74)	1,195	1,562		650		193	198	1		497
37		Ln 29	2,441	654	1,336	429	1,543		(652)		(194)	(177)	(1)		(497)
38		Ln 37 / Ln 36	29.45%	16.10%	-1802.97%	35.91%	98.76%		-100.31%		-100.30%	-89.43%	-100.31%		-100.17%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,435	24,435	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,103	2,103	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,231	2,231	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		10,445	10,445	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		39,214	39,214	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		293	293	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		153	153	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		170	170	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		13,437	-	-	13,437	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		132	-	-	132	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		14,202	633	0	13,569	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04454	0.00000	0.95546	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		53,416	39,847	0	13,569	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.74597	0.00000	0.25403	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		23,946	-	-	-	23,946	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		122	-	-	-	-	-	-	-	-	122	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		24,069	0	0	0	23,946	0	0	0	0	122	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99491	0.00000	0.00000	0.00000	0.00001	0.00508	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		38,270	633	0	13,569	23,946	0	0	0	0	122	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01653	0.00000	0.35456	0.62571	0.00000	0.00000	0.00000	0.00001	0.00320	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		77,485	39,847	0	13,569	23,946	0	0	0	0	122	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51425	0.00000	0.17512	0.30904	0.00000	0.00000	0.00000	0.00000	0.00158	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,818	838	2,099	199	677	-	-	-	0	4	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,818	838	2,099	199	677	0	0	0	0	4	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21943	0.54970	0.05217	0.17738	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00036
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.50041	0.02582	0.16935	0.30286	0.00000	0.00000	0.00000	0.00000	0.00155	0.00000	0.00000	0.00002
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		10,731	10,731	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,465	1,465	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,614	1,614	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,231	1,231	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		15,042	15,042	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,892	-	-	1,892	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,982	73	0	1,908	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03700	0.00000	0.96300	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		17,023	15,115	0	1,908	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88790	0.00000	0.11210	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		4,041	-	-	-	4,041	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		40	-	-	-	-	-	-	-	-	40	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		4,081	0	0	0	4,041	0	0	0	0	40	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99011	0.00000	0.00000	0.00000	0.00002	0.00987	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		6,063	73	0	1,908	4,041	0	0	0	0	40	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01209	0.00000	0.31474	0.66652	0.00000	0.00000	0.00000	0.00001	0.00664	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		21,105	15,115	0	1,908	4,041	0	0	0	0	40	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71619	0.00000	0.09042	0.19148	0.00000	0.00000	0.00000	0.00000	0.00191	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,887	414	1,037	98	335	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,887	414	1,037	98	335	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21944	0.54972	0.05218	0.17739	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00032
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		22,992	15,529	1,037	2,007	4,376	0	0	0	0	42	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.67542	0.04512	0.08728	0.19032	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		39,214	39,214	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(15,042)	(15,042)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		24,173	24,173	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		14,202	633	0	13,569	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,982)	(73)	0	(1,908)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		12,220	559	0	11,661	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04576	0.00000	0.95424	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		24,069	0	0	0	23,946	0	0	0	0	122	0	0	0
187	Distribution Reserve		(4,081)	0	0	0	(4,041)	0	0	0	(0)	(40)	0	0	0
188	Distribution Net Plant		19,987	0	0	0	19,905	0	0	0	0	82	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99589	0.00000	0.00000	0.00000	0.00001	0.00410	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,818	838	2,099	199	677	0	0	0	0	4	0	0	1
192	General & Intangible Reserve		(1,887)	(414)	(1,037)	(98)	(335)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,931	424	1,062	101	343	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21943	0.54969	0.05217	0.17738	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00039
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00250	0.00627	0.00060	0.00202	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98859
205															
206	Total Gross Plant		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
207	Total Reserve		(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	0	0	0	(0)	(42)	0	0	(1)
208	Total Net Plant in Service		58,311	25,156	1,062	11,762	20,247	0	0	0	0	84	0	0	1
209	Total Net Plant Allocators		1.00000	0.43140	0.01821	0.20170	0.34723	0.00000	0.00000	0.00000	0.00000	0.00144	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		674	674	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		932	932	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		559	-	-	559	-	-	-	-	-	-	-	-	-
218	Distribution Primary		674	-	-	-	674	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		49	11	27	3	9	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(38)	(17)	(1)	(8)	(13)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,977	1,727	26	553	669	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.58015	0.00888	0.18592	0.22485	0.00000	0.00000	0.00000	0.00000	0.00021	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		343	343	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		49	-	-	49	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		417	350	5	49	13	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83885	0.01319	0.11765	0.03028	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		573	-	573	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		485	-	485	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,060)	(219)	(579)	(63)	(196)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(744)	(744)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,310	565	24	264	455	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(244)	(4)	-	(86)	(152)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(31)	(31)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,106	554	29	187	335	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(35)	(2)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,638	393	532	269	441	0	0	0	0	3	0	0	0
266	Total Working Capital Allocator		1.00000	0.23985	0.32477	0.16414	0.26938	0.00000	0.00000	0.00000	0.00000	0.00171	0.00000	0.00000	0.00015
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
271	Accumulated Depreciation		(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	0	0	0	(0)	(42)	0	0	(1)
272	Net Electric Plant in Service		58,311	25,156	1,062	11,762	20,247	0	0	0	0	84	0	0	1
273	Construction Work in Progress		2,977	1,727	26	553	669	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		417	350	5	49	13	0	0	0	0	0	0	0	0
275	Working Capital		1,638	393	532	269	441	0	0	0	0	3	0	0	0
276	Total Rate Base		63,343	27,625	1,626	12,633	21,371	0	0	0	0	87	0	0	1
277	Total Rate Base Allocator		1.00000	0.43612	0.02566	0.19944	0.33738	0.00000	0.00000	0.00000	0.00000	0.00138	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Present Revenue		7,914	3,691	(74)	1,195	1,562	-	650	-	193	198	1	-	497
282	Production Solar Demand		372	372	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		8,286	4,063	(74)	1,195	1,562	-	650	-	193	198	1	-	497
286	Wholesale 100%														
287	Total Class Revenue		8,286	4,063	(74)	1,195	1,562	0	650	0	193	198	1	0	497
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.49036	(0.00895)	0.14423	0.18855	0.00000	0.07850	0.00000	0.02334	0.02389	0.00014	0.00000	0.05994
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		10,090	4,521	1,249	1,478	2,821	-	-	-	0	21	-	-	1
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		10,090	4,521	1,249	1,478	2,821	-	-	-	0	21	-	-	1
294	Function Allocator for Electric Revenue		1.00000	0.44810	0.12374	0.14644	0.27960	0.00000	0.00000	0.00000	0.00000	0.00206	0.00000	0.00000	0.00007
295															
296															
297	**Revenue Credits**														
298	Transmission		31	-	-	31	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		33	1	0	31	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02084	0.00123	0.93090	0.04667	0.00000	0.00000	0.00000	0.00027	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		210	210	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		529	-	529	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		661	0	661	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		871	210	661	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.24079	0.75921	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		67	2	0	66	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02446	0.00000	0.97554	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		210	-	-	-	210	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		212	0	0	0	210	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98838	0.00000	0.00000	0.00000	0.00001	0.01161	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.17995	0.00000	0.00000	0.82005
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		551	121	303	29	98	-	-	-	0	1	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		67	34	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		619	155	305	40	118	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.25006	0.49267	0.06494	0.19107	0.00000	0.00000	0.00000	0.00000	0.00101	0.00000	0.00000	0.00024
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,769	366	966	106	328	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.20690	0.54600	0.05983	0.18522	0.00000	0.00000	0.00000	0.00000	0.00178	0.00000	0.00000	0.00027
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		1,769	366	966	106	328	-	-	-	0	3	-	-	0
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,160	1,160	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		197	197	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		105	105	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		394	394	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,856	1,856	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		356	12	0	344	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.96515	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,212	1,868	0	344	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84455	0.00000	0.15545	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		726	-	-	-	726	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		734	0	0	0	726	0	0	0	0	8	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98911	0.00000	0.00000	0.00000	0.00001	0.01088	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,090	12	0	344	726	0	0	0	0	8	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.31556	0.66571	0.00000	0.00000	0.00000	0.00001	0.00732	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,946	1,868	0	344	726	0	0	0	0	8	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63425	0.00000	0.11675	0.24629	0.00000	0.00000	0.00000	0.00000	0.00271	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		237	52	130	12	42	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		237	52	130	12	42	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21942	0.54967	0.05217	0.17737	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00042
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		58	25	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		76	40	1	12	20	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		3,259	1,961	131	368	788	0	0	0	0	11	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.60173	0.04028	0.11294	0.24175	0.00000	0.00000	0.00000	0.00000	0.00326	0.00000	0.00000	0.00004
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		49	11	27	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		567	245	10	114	197	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		616	255	37	117	206	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.41464	0.06026	0.18988	0.33380	0.00000	0.00000	0.00000	0.00000	0.00140	0.00000	0.00000	0.00003
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	8,319	4,064	(74)	1,226	1,564	0	650	0	193	198	1	0	497
476	Total Oper. Exp. Before Tax	Line 20	5,641	2,581	1,134	590	1,320	0	0	0	0	15	0	0	1
477	Net Oper. Income (NOI) before Tax		2,679	1,483	(1,208)	636	244	0	650	0	193	183	1	0	496
478	Interest Expense	Line 8 x WACC	1,172	511	30	234	396	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,506	972	(1,239)	402	(152)	-	650	-	193	182	1	-	496
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,506	972	(1,239)	402	(152)	0	650	0	193	182	1	0	496
483	Fed & St Permanent Differences	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,906)	(954)	(49)	(323)	(577)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	(339)	48	(1,286)	89	(711)	0	650	0	193	179	1	0	496
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(19)	3	(71)	5	(39)	-	36	-	11	10	0	-	27

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	105	52	3	18	32	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	86	55	(68)	23	(7)	-	36	-	11	10	0	-	27
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,506	972	(1,239)	402	(152)	-	650	-	193	182	1	-	496
494	Fed & St Permanent Differences	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,885)	(943)	(49)	(319)	(571)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	19	(3)	71	(5)	39	-	(36)	-	(11)	(10)	(0)	-	(27)
497	Fed. Taxable Income	Ln 493:496	(299)	56	(1,215)	88	(665)	-	615	-	183	169	1	-	469
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(63)	12	(255)	19	(140)	-	129	-	38	36	0	-	98
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(63)	12	(255)	19	(140)	-	129	-	38	36	0	-	98
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	396	198	10	67	120	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(22)	(11)	(1)	(4)	(7)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(40)	(26)	(260)	45	(101)	-	129	-	38	35	0	-	98
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(81)	14	(326)	23	(179)	-	165	-	49	45	0	-	126
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	479	240	12	81	145	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	46	29	(328)	68	(109)	-	165	-	49	45	0	-	126
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.29%	26.08%	25.32%	25.94%	22.50%	0.00%	25.35%	0.00%	25.35%	25.36%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,172)	(511)	(30)	(234)	(396)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(1,885)	(943)	(49)	(319)	(571)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	396	198	10	67	120	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,497	490	33	375	598	-	-	-	0	2	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	398	130	9	100	159	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	47	(94)	(6)	63	84	-	-	-	(0)	(0)	-	-	(0)
541	Total FIT - Deferred	Line 532	396	198	10	67	120	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	443	104	4	130	204	-	-	-	0	0	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,172)	(511)	(30)	(234)	(396)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,906)	(954)	(49)	(323)	(577)	-	-	-	(0)	(3)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	105	52	3	18	32	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	443	104	4	130	204	-	-	-	0	0	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,979	662	44	489	782	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	115	39	3	28	46	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	105	52	3	18	32	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	220	91	5	46	77	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	663	195	10	176	281	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.29390	0.01469	0.26609	0.42421	0.00000	0.00000	0.00000	0.00000	0.00110	0.00000	0.00000	0.00001
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		214	-	214	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		399	113	286	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		93	-	-	-	92	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		519	114	286	27	92	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		520	114	286	27	92	-	-	-	0	0	-	-	0
581	Admin & General		233	51	128	12	41	-	-	-	0	0	-	-	0
582	Total		752	165	414	39	133	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21946	0.54977	0.05218	0.17740	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	928,142	547,957	26,245	193,713	139,785	-	11,406	-	25	970	8,014	-	29
3	Accum. Depreciation & Amort.	Line 171	(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	-	(2,910)	-	(8)	(324)	(3,463)	-	(13)
4	Net Plant in Service		646,226	338,805	13,274	165,479	114,943	-	8,495	-	17	646	4,551	-	16
5	Construction Work in Progress	Line 229	35,796	23,258	330	7,786	3,799	-	136	-	0	5	482	-	0
6	Plant Held for Future Use	Line 239	5,541	4,709	69	690	72	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,574	5,292	6,653	3,783	2,505	-	190	-	0	22	124	-	5
8	Total Rate Base		706,138	372,063	20,326	177,738	121,320	-	8,822	-	17	672	5,157	-	21
9															
10	Revenue														
11	Class Revenue	Line 287	77,474	54,726	(16,597)	10,943	14,305	-	5,955	-	1,771	1,813	11	-	4,547
12	Revenue Credits	Line 307	487	9	1	434	9	-	33	-	1	0	0	-	0
13	Total Revenue		77,961	54,735	(16,596)	11,377	14,314	-	5,988	-	1,772	1,813	11	-	4,547
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	20,600	4,930	12,079	1,489	1,860	-	142	-	0	24	63	-	10
17	Depreciation	Line 460	38,185	26,409	1,641	5,178	4,472	-	380	-	1	82	18	-	3
18	Tax Other Than Income Tax	Line 470	6,860	3,441	464	1,646	1,168	-	87	-	0	7	47	-	0
19	Gain/Loss on Disposition	Line 471	(37)	(19)	(1)	(9)	(7)	-	(0)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		65,608	34,761	14,184	8,304	7,494	-	609	-	1	113	128	-	13
21	Income Tax Expense	Line 517	(4,252)	396	(8,072)	(534)	760	-	1,279	-	448	423	(102)	-	1,149
22	Total Operating Expense		61,356	35,158	6,112	7,770	8,254	-	1,888	-	450	536	27	-	1,162
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	16,605	19,577	(22,708)	3,607	6,060	-	4,101	-	1,322	1,277	(16)	-	3,385
26	Net Operating Income Required	Ln 8 x Ln 34	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(32,996)	(6,557)	(24,136)	(8,878)	(2,461)	-	3,481	-	1,321	1,230	(378)	-	3,383
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(44,335)	(8,810)	(32,430)	(11,929)	(3,307)	-	4,677	-	1,774	1,652	(508)	-	4,546
30															
31	Total Class Cost of Service	Ln 26+22-12	110,470	61,283	7,539	19,821	16,767	-	2,475	-	450	583	389	-	1,164
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.35%	5.26%	-111.72%	2.03%	5.00%	0.00%	46.48%	0.00%	7654.34%	189.91%	-0.31%	0.00%	15745.96%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	77,474	54,726	(16,597)	10,943	14,305		5,955		1,771	1,813	11		4,547
37		Ln 29	44,335	8,810	32,430	11,929	3,307		(4,677)		(1,774)	(1,652)	508		(4,546)
38		Ln 37 / Ln 36	57.23%	16.10%	-195.40%	109.01%	23.12%		-78.53%		-100.21%	-91.16%	4817.06%		-99.98%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		329,106	329,106	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		28,321	28,321	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		30,050	30,050	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		140,676	140,676	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		528,153	528,153	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,945	3,945	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		232	232	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,057	2,057	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		189,054	-	-	189,054	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,856	-	-	1,856	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		199,429	8,519	0	190,910	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04272	0.00000	0.95728	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		727,582	536,672	0	190,910	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73761	0.00000	0.26239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		135,940	-	-	-	135,940	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,092	-	-	-	-	-	11,092	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		24	-	-	-	-	-	-	-	24	-	-	-	-
71	Distribution Metering		942	-	-	-	-	-	-	-	-	942	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		155,791	0	0	0	135,940	0	11,092	0	24	942	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87258	0.00000	0.07120	0.00000	0.00015	0.00605	0.05002	0.00000	0.00000
77															
78	Total Trans and Dist Plant		355,220	8,519	0	190,910	135,940	0	11,092	0	24	942	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02398	0.00000	0.53744	0.38269	0.00000	0.03123	0.00000	0.00007	0.00265	0.02194	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		883,373	536,672	0	190,910	135,940	0	11,092	0	24	942	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60753	0.00000	0.21611	0.15389	0.00000	0.01256	0.00000	0.00003	0.00107	0.00882	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		44,760	11,284	26,245	2,803	3,845	-	314	-	1	28	220	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		44,769	11,284	26,245	2,803	3,845	0	314	0	1	28	220	0	29
89	General & Intangible Plant Allocators		1.00000	0.25206	0.58623	0.06261	0.08588	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00066
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
106	Total Gross Electric Plant Allocators		1.00000	0.59038	0.02828	0.20871	0.15061	0.00000	0.01229	0.00000	0.00003	0.00105	0.00863	0.00000	0.00003
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		144,525	144,525	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		19,736	19,736	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		21,742	21,742	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		16,585	16,585	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		202,588	202,588	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		676	676	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		122	122	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		92	92	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		26,626	-	-	26,626	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		223	-	-	223	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		27,836	987	0	26,848	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03548	0.00000	0.96452	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		230,424	203,575	0	26,848	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88348	0.00000	0.11652	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		22,941	-	-	-	22,941	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,755	-	-	-	-	-	2,755	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
139	Distribution Metering		310	-	-	-	-	-	-	-	-	310	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,354	-	-	-	-	-	-	-	-	-	3,354	-	-
143	Distribution Plant Total		29,368	0	0	0	22,941	0	2,755	0	8	310	3,354	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78116	0.00000	0.09381	0.00000	0.00026	0.01057	0.11420	0.00000	0.00000
145															
146	Total Trans and Dist Plant		57,204	987	0	26,848	22,941	0	2,755	0	8	310	3,354	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01726	0.00000	0.46934	0.40104	0.00000	0.04816	0.00000	0.00013	0.00542	0.05863	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		259,792	203,575	0	26,848	22,941	0	2,755	0	8	310	3,354	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78361	0.00000	0.10335	0.08831	0.00000	0.01061	0.00000	0.00003	0.00119	0.01291	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		22,121	5,577	12,971	1,385	1,900	-	155	-	0	14	109	-	10
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		3	-	-	-	-	-	-	-	-	-	-	-	3
156	General & Intangible Plant Total		22,124	5,577	12,971	1,385	1,900	0	155	0	0	14	109	0	13
157	General & Intangible Plant Allocators		1.00000	0.25207	0.58627	0.06261	0.08589	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00060
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		281,916	209,152	12,971	28,234	24,841	0	2,910	0	8	324	3,463	0	13
172	Total Accum Deprec Allocators		1.00000	0.74189	0.04601	0.10015	0.08812	0.00000	0.01032	0.00000	0.00003	0.00115	0.01228	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		528,153	528,153	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(202,588)	(202,588)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		325,565	325,565	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		199,429	8,519	0	190,910	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(27,836)	(987)	0	(26,848)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		171,593	7,532	0	164,062	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04389	0.00000	0.95611	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		155,791	0	0	0	135,940	0	11,092	0	24	942	7,793	0	0
187	Distribution Reserve		(29,368)	0	0	0	(22,941)	0	(2,755)	0	(8)	(310)	(3,354)	0	0
188	Distribution Net Plant		126,423	0	0	0	112,999	0	8,337	0	17	632	4,439	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89381	0.00000	0.06594	0.00000	0.00013	0.00500	0.03511	0.00000	0.00000
190															
191	General & Intangible Gross Plant		44,769	11,284	26,245	2,803	3,845	0	314	0	1	28	220	0	29
192	General & Intangible Reserve		(22,124)	(5,577)	(12,971)	(1,385)	(1,900)	0	(155)	0	(0)	(14)	(109)	0	(13)
193	General & Intangible Net Plant		22,645	5,707	13,274	1,418	1,945	0	159	0	0	14	111	0	16
194	General & Intangible Net Plant Allocators		1.00000	0.25204	0.58620	0.06260	0.08588	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00072
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00157	0.00366	0.00039	0.00054	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99376
205															
206	Total Gross Plant		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
207	Total Reserve		(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	0	(2,910)	0	(8)	(324)	(3,463)	0	(13)
208	Total Net Plant in Service		646,226	338,805	13,274	165,479	114,943	0	8,495	0	17	646	4,551	0	16
209	Total Net Plant Allocators		1.00000	0.52428	0.02054	0.25607	0.17787	0.00000	0.01315	0.00000	0.00003	0.00100	0.00704	0.00000	0.00002
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,084	9,084	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		923	923	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		12,552	12,552	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,859	-	-	7,859	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,825	-	-	-	3,825	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		5	-	-	-	-	-	-	-	-	5	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		482	-	-	-	-	-	-	-	-	-	482	-	-
226	Labor		578	146	339	36	50	-	4	-	0	0	3	-	0
227	Retail 100%, Class = Net Plant		(425)	(223)	(9)	(109)	(76)	-	(6)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		35,796	23,258	330	7,786	3,799	0	136	0	0	5	482	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.64972	0.00923	0.21751	0.10614	0.00000	0.00379	0.00000	0.00000	0.00013	0.01347	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,626	4,626	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		683	-	-	683	-	-	-	-	-	-	-	-	-
237	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
238	Labor		117	30	69	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,541	4,709	69	690	72	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.84987	0.01241	0.12452	0.01293	0.00000	0.00015	0.00000	0.00000	0.00001	0.00010	0.00000	0.00001
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,070	3,070	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		273	273	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,165	-	7,165	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,069	-	6,069	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,341)	(2,954)	(7,237)	(892)	(1,115)	-	(85)	-	(0)	(15)	(38)	-	(6)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(10,020)	(10,020)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,521	7,613	298	3,718	2,583	-	191	-	0	15	102	-	0
258	Retail 100%, Class = T&D		(2,260)	(54)	-	(1,215)	(865)	-	(71)	-	(0)	(6)	(50)	-	-
259	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(416)	(416)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,628	7,455	357	2,636	1,902	-	155	-	0	13	109	-	0
264	Gross Trans Plant		(485)	(21)	-	(464)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,574	5,292	6,653	3,783	2,505	0	190	0	0	22	124	0	5
266	Total Working Capital Allocator		1.00000	0.28491	0.35817	0.20368	0.13488	0.00000	0.01024	0.00000	0.00002	0.00116	0.00666	0.00000	0.00029
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
271	Accumulated Depreciation		(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	0	(2,910)	0	(8)	(324)	(3,463)	0	(13)
272	Net Electric Plant in Service		646,226	338,805	13,274	165,479	114,943	0	8,495	0	17	646	4,551	0	16
273	Construction Work in Progress		35,796	23,258	330	7,786	3,799	0	136	0	0	5	482	0	0
274	Plant Held for Future Use		5,541	4,709	69	690	72	0	1	0	0	0	1	0	0
275	Working Capital		18,574	5,292	6,653	3,783	2,505	0	190	0	0	22	124	0	5
276	Total Rate Base		706,138	372,063	20,326	177,738	121,320	0	8,822	0	17	672	5,157	0	21
277	Total Rate Base Allocator		1.00000	0.52690	0.02878	0.25170	0.17181	0.00000	0.01249	0.00000	0.00002	0.00095	0.00730	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Present Revenue		72,461	49,713	(16,597)	10,943	14,305	-	5,955	-	1,771	1,813	11	-	4,547
282	Production Solar Demand		5,013	5,013	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		77,474	54,726	(16,597)	10,943	14,305	-	5,955	-	1,771	1,813	11	-	4,547
286	Wholesale 100%														
287	Total Class Revenue		77,474	54,726	(16,597)	10,943	14,305	0	5,955	0	1,771	1,813	11	0	4,547
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.70638	(0.21422)	0.14125	0.18465	0.00000	0.07687	0.00000	0.02286	0.02340	0.00014	0.00000	0.05869
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		115,209	60,896	15,612	20,789	16,015	-	1,229	-	3	160	491	-	15
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		115,209	60,896	15,612	20,789	16,015	-	1,229	-	3	160	491	-	15
294	Function Allocator for Electric Revenue		1.00000	0.52857	0.13551	0.18044	0.13901	0.00000	0.01067	0.00000	0.00002	0.00139	0.00426	0.00000	0.00013
295															
296															
297	**Revenue Credits**														
298	Transmission		430	-	-	430	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		33	-	-	-	-	-	33	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		18	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		487	9	1	434	9	0	33	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01911	0.00104	0.89172	0.01804	0.00000	0.06750	0.00000	0.00225	0.00003	0.00026	0.00000	0.00004
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,661	1,661	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		137	137	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		256	256	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		770	770	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,825	2,825	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,620	-	6,620	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		541	-	541	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		515	-	515	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,268	0	8,268	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		11,093	2,825	8,268	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25462	0.74538	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		919	-	-	919	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		946	22	0	924	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02344	0.00000	0.97656	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,189	-	-	-	1,189	-	-	-	-	-	-	-	-
343	Distribution Secondary		88	-	-	-	-	-	88	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		1,321	0	0	0	1,189	0	88	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.90019	0.00000	0.06635	0.00000	0.00026	0.01435	0.01885	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07279	0.00000	0.00000	0.92721
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		6,462	1,629	3,789	405	555	-	45	-	0	4	32	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		769	454	22	161	116	-	9	-	0	1	7	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		7,232	2,083	3,811	565	671	0	55	0	0	5	38	0	3
379	Admin & General O&M Allocators		1.00000	0.28808	0.52696	0.07816	0.09278	0.00000	0.00757	0.00000	0.00002	0.00067	0.00532	0.00000	0.00045
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		20,600	4,930	12,079	1,489	1,860	0	142	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.23933	0.58638	0.07229	0.09031	0.00000	0.00691	0.00000	0.00002	0.00118	0.00308	0.00000	0.00051
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		20,600	4,930	12,079	1,489	1,860	-	142	-	0	24	63	-	10
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,617	15,617	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,658	2,658	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,412	1,412	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		5,312	5,312	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		24,998	24,998	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,798	-	-	4,798	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		41	-	-	41	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		5,006	167	0	4,839	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03341	0.00000	0.96659	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		30,005	25,166	0	4,839	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83873	0.00000	0.16127	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		4,119	-	-	-	4,119	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		352	-	-	-	-	-	352	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		61	-	-	-	-	-	-	-	-	61	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		4,534	0	0	0	4,119	0	352	0	1	61	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90851	0.00000	0.07775	0.00000	0.00018	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		9,540	167	0	4,839	4,119	0	352	0	1	61	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01753	0.00000	0.50723	0.43176	0.00000	0.03695	0.00000	0.00008	0.00645	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		34,538	25,166	0	4,839	4,119	0	352	0	1	61	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72863	0.00000	0.14010	0.11926	0.00000	0.01021	0.00000	0.00002	0.00178	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,777	700	1,628	174	239	-	19	-	0	2	14	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,778	700	1,628	174	239	0	19	0	0	2	14	0	2
441	General & Intangible Plant Allocators		1.00000	0.25203	0.58617	0.06260	0.08587	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00076
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		645	338	13	165	115	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		18	-	-	-	-	-	-	-	-	18	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		205	205	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		869	544	13	165	115	0	8	0	0	19	5	0	0
459															
460	Total Depreciation Expense		38,185	26,409	1,641	5,178	4,472	0	380	0	1	82	18	0	3
461	Total Depreciation Expense Allocators		1.00000	0.69162	0.04298	0.13560	0.11712	0.00000	0.00996	0.00000	0.00002	0.00214	0.00048	0.00000	0.00007
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		572	144	335	36	49	-	4	-	0	0	3	-	0
466	Net Total Plant		6,289	3,297	129	1,610	1,119	-	83	-	0	6	44	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,860	3,441	464	1,646	1,168	0	87	0	0	7	47	0	0
471	Total Taxes Other Allocator		1.00000	0.50161	0.06768	0.23995	0.17021	0.00000	0.01263	0.00000	0.00003	0.00097	0.00687	0.00000	0.00006
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	77,961	54,735	(16,596)	11,377	14,314	0	5,988	0	1,772	1,813	11	0	4,547
476	Total Oper. Exp. Before Tax	Line 20	65,608	34,761	14,184	8,304	7,494	0	609	0	1	113	128	0	13
477	Net Oper. Income (NOI) before Tax		12,353	19,974	(30,780)	3,073	6,820	0	5,379	0	1,770	1,700	(118)	0	4,534
478	Interest Expense	Line 8 x WACC	13,070	6,886	376	3,290	2,245	-	163	-	0	12	95	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(717)	13,088	(31,157)	(217)	4,575	-	5,216	-	1,770	1,688	(213)	-	4,533
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(717)	13,088	(31,157)	(217)	4,575	0	5,216	0	1,770	1,688	(213)	0	4,533
483	Fed & St Permanent Differences	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(21,760)	(12,847)	(615)	(4,542)	(3,277)	-	(267)	-	(1)	(23)	(188)	-	(1)
485	State Taxable Income	Ln 482:484	(21,784)	650	(31,752)	(4,613)	1,402	0	4,957	0	1,769	1,666	(395)	0	4,533
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(1,198)	36	(1,746)	(254)	77	-	273	-	97	92	(22)	-	249

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,197	707	34	250	180	-	15	-	0	1	10	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	(1)	742	(1,713)	(4)	257	-	287	-	97	93	(11)	-	249
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(717)	13,088	(31,157)	(217)	4,575	-	5,216	-	1,770	1,688	(213)	-	4,533
494	Fed & St Permanent Differences	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(21,518)	(12,704)	(608)	(4,491)	(3,241)	-	(264)	-	(1)	(22)	(186)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	1,198	(36)	1,746	254	(77)	-	(273)	-	(97)	(92)	22	-	(249)
497	Fed. Taxable Income	Ln 493:496	(20,343)	757	(29,999)	(4,309)	1,362	-	4,687	-	1,672	1,574	(371)	-	4,283
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(4,272)	159	(6,300)	(905)	286	-	984	-	351	331	(78)	-	900
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(4,272)	159	(6,300)	(905)	286	-	984	-	351	331	(78)	-	900
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(251)	(148)	(7)	(52)	(38)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(4,251)	(346)	(6,360)	(530)	503	-	991	-	351	330	(90)	-	899
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(5,470)	195	(8,046)	(1,159)	363	-	1,257	-	448	422	(100)	-	1,149
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,464	3,226	155	1,140	823	-	67	-	0	6	47	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
514	Total Amortization of ITC	Line 504	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
515	Total Amortization of PTC	Line 505	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(4,252)	396	(8,072)	(534)	760	-	1,279	-	448	423	(102)	-	1,149
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	2.70%	26.08%	25.33%	9.70%	25.88%	0.00%	25.38%	0.00%	25.35%	25.36%	24.69%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
524	Interest Expense	Line 8 x WACC	(13,070)	(6,886)	(376)	(3,290)	(2,245)	-	(163)	-	(0)	(12)	(95)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(21,518)	(12,704)	(608)	(4,491)	(3,241)	-	(264)	-	(1)	(22)	(186)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
533	Base for FIT Computation	Ln 523:532	15,979	6,597	410	5,276	3,394	-	211	-	0	13	77	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	4,248	1,754	109	1,403	902	-	56	-	0	3	20	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1	(1,271)	(72)	887	476	-	11	-	(0)	(1)	(29)	-	(0)
541	Total FIT - Deferred	Line 532	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	4,520	1,397	56	1,830	1,157	-	66	-	0	3	10	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
546	Interest Expense	Line 27 x WACC	(13,070)	(6,886)	(376)	(3,290)	(2,245)	-	(163)	-	(0)	(12)	(95)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(21,760)	(12,847)	(615)	(4,542)	(3,277)	-	(267)	-	(1)	(23)	(188)	-	(1)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,197	707	34	250	180	-	15	-	0	1	10	-	0
550	Net FIT Allowable	Line 542	4,520	1,397	56	1,830	1,157	-	66	-	0	3	10	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	21,181	8,914	546	6,878	4,441	-	278	-	0	17	106	-	1
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,233	519	32	400	258	-	16	-	0	1	6	-	0
555	Total SIT - Deferred	Line 549	1,197	707	34	250	180	-	15	-	0	1	10	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,430	1,225	66	650	439	-	31	-	0	2	16	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,950	2,623	122	2,480	1,596	-	97	-	0	6	27	-	0
561	Total Income Tax Allocator		1.00000	0.37735	0.01751	0.35690	0.22958	0.00000	0.01395	0.00000	0.00002	0.00081	0.00386	0.00000	0.00002
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,153	1,153	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		201	201	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,670	-	2,670	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		329	-	329	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,093	1,522	3,572	0	0	0	0	0	0	0	0	0	0
574	Transmission		395	14	-	381	-	-	-	-	-	-	-	-	-
575	Distribution		600	-	-	-	523	-	43	-	0	4	30	-	-
576	Subtotal Prod, Trans and Dist		6,088	1,536	3,572	381	523	0	43	0	0	4	30	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		6,091	1,536	3,572	381	523	-	43	-	0	4	30	-	3
581	Admin & General		2,730	688	1,600	171	234	-	19	-	0	2	13	-	1
582	Total		8,821	2,224	5,172	552	758	-	62	-	0	5	43	-	4
583	Total Labor Allocator		1.00000	0.25211	0.58635	0.06262	0.08590	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00045

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	150,116	27,708	3,412	1,657	52,530	-	11,297	-	23,826	16,763	-	-	12,923
3	Accum. Depreciation & Amort.	Line 171	(43,854)	(10,576)	(1,686)	(242)	(9,335)	-	(2,882)	-	(7,618)	(5,599)	-	-	(5,914)
4	Net Plant in Service		106,262	17,132	1,726	1,416	43,195	-	8,414	-	16,208	11,163	-	-	7,009
5	Construction Work in Progress	Line 229	3,148	1,176	43	67	1,428	-	134	-	107	82	-	-	111
6	Plant Held for Future Use	Line 239	307	238	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,294	268	865	32	941	-	188	-	276	373	-	-	2,350
8	Total Rate Base		115,011	18,814	2,643	1,521	45,591	-	8,738	-	16,593	11,619	-	-	9,493
9															
10	Revenue														
11	Class Revenue	Line 287	11,450	2,767	2,603	1,691	2,210	-	920	-	274	280	2	-	703
12	Revenue Credits	Line 307	1,101	0	0	4	3	-	33	-	1,052	0	-	-	9
13	Total Revenue		12,551	2,768	2,603	1,695	2,214	-	953	-	1,325	280	2	-	711
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	8,145	249	1,570	13	699	-	141	-	442	419	-	-	4,612
17	Depreciation	Line 460	7,035	1,335	213	44	1,681	-	377	-	826	1,412	-	-	1,145
18	Tax Other Than Income Tax	Line 470	1,236	174	60	14	439	-	86	-	166	115	-	-	182
19	Gain/Loss on Disposition	Line 471	(6)	(1)	(0)	(0)	(2)	-	(0)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		16,410	1,758	1,844	71	2,816	-	603	-	1,433	1,945	-	-	5,939
21	Income Tax Expense	Line 517	(2,155)	20	157	400	(517)	-	5	-	(214)	(556)	0	-	(1,450)
22	Total Operating Expense		14,255	1,778	2,001	471	2,299	-	608	-	1,219	1,389	0	-	4,489
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	(1,704)	990	602	1,223	(86)	-	345	-	107	(1,109)	1	-	(3,777)
26	Net Operating Income Required	Ln 8 x Ln 34	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(9,783)	(332)	416	1,116	(3,288)	-	(269)	-	(1,059)	(1,925)	1	-	(4,444)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(13,145)	(445)	559	1,500	(4,418)	-	(361)	-	(1,423)	(2,586)	2	-	(5,972)
30															
31	Total Class Cost of Service	Ln 26+22-12	21,232	3,099	2,187	574	5,498	-	1,189	-	1,333	2,205	0	-	5,147
32															
33	Rate of Return Earned	Ln 25 / Ln 8	-1.48%	5.26%	22.78%	80.44%	-0.19%	0.00%	3.95%	0.00%	0.64%	-9.54%	0.00%	0.00%	-39.79%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	11,450	2,767	2,603	1,691	2,210		920		274	280	2		703
37		Ln 29	13,145	445	(559)	(1,500)	4,418		361		1,423	2,586	(2)		5,972
38		Ln 37 / Ln 36	114.81%	16.10%	-21.49%	-88.72%	199.88%		39.28%		520.09%	923.48%	-100.31%		849.93%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,641	16,641	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,432	1,432	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,519	1,519	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		7,113	7,113	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		26,706	26,706	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,617	-	-	1,617	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		2,064	431	0	1,633	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.20870	0.00000	0.79130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		28,770	27,137	0	1,633	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.94323	0.00000	0.05677	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		51,085	-	-	-	51,085	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,986	-	-	-	-	-	10,986	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23,171	-	-	-	-	-	-	-	23,171	-	-	-	-
71	Distribution Metering		16,282	-	-	-	-	-	-	-	-	16,282	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		101,524	0	0	0	51,085	0	10,986	0	23,171	16,282	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50318	0.00000	0.10821	0.00000	0.22823	0.16038	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		103,588	431	0	1,633	51,085	0	10,986	0	23,171	16,282	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00416	0.00000	0.01577	0.49315	0.00000	0.10606	0.00000	0.22368	0.15718	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		130,295	27,137	0	1,633	51,085	0	10,986	0	23,171	16,282	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20827	0.00000	0.01254	0.39207	0.00000	0.08432	0.00000	0.17783	0.12496	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		15,827	571	3,412	24	1,445	-	311	-	655	480	-	-	8,929
86	Retail 100%, Class = # Bills		4,057	-	-	-	-	-	-	-	-	-	-	-	4,057
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		19,884	571	3,412	24	1,445	0	311	0	655	480	0	0	12,986
89	General & Intangible Plant Allocators		1.00000	0.02870	0.17159	0.00121	0.07266	0.00000	0.01563	0.00000	0.03296	0.02416	0.00000	0.00000	0.65310
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
106	Total Gross Electric Plant Allocators		1.00000	0.18458	0.02273	0.01104	0.34993	0.00000	0.07525	0.00000	0.15872	0.11166	0.00000	0.00000	0.08609
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		7,308	7,308	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		998	998	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,099	1,099	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		839	839	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		10,244	10,244	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		228	-	-	228	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		280	50	0	230	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.17856	0.00000	0.82144	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		10,524	10,294	0	230	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97817	0.00000	0.02183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		8,621	-	-	-	8,621	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,729	-	-	-	-	-	2,729	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7,294	-	-	-	-	-	-	-	7,294	-	-	-	-
139	Distribution Metering		5,362	-	-	-	-	-	-	-	-	5,362	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		24,007	0	0	0	8,621	0	2,729	0	7,294	5,362	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.35911	0.00000	0.11367	0.00000	0.30385	0.22336	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		24,286	50	0	230	8,621	0	2,729	0	7,294	5,362	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00206	0.00000	0.00946	0.35498	0.00000	0.11236	0.00000	0.30035	0.22079	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		34,530	10,294	0	230	8,621	0	2,729	0	7,294	5,362	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.29811	0.00000	0.00665	0.24967	0.00000	0.07903	0.00000	0.21125	0.15529	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		7,822	282	1,686	12	714	-	154	-	324	237	-	-	4,413
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,409	-	-	-	-	-	-	-	-	-	-	-	1,409
156	General & Intangible Plant Total		9,231	282	1,686	12	714	0	154	0	324	237	0	0	5,822
157	General & Intangible Plant Allocators		1.00000	0.03055	0.18267	0.00128	0.07736	0.00000	0.01664	0.00000	0.03509	0.02571	0.00000	0.00000	0.63070
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		92	0	0	0	0	0	0	0	0	0	0	0	92
170															
171	Total Accumulated Depreciation		43,854	10,576	1,686	242	9,335	0	2,882	0	7,618	5,599	0	0	5,914
172	Total Accum Deprec Allocators		1.00000	0.24116	0.03845	0.00551	0.21287	0.00000	0.06573	0.00000	0.17372	0.12769	0.00000	0.00000	0.13487
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		26,706	26,706	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(10,244)	(10,244)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		16,462	16,462	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,064	431	0	1,633	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(280)	(50)	0	(230)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,784	381	0	1,404	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.21342	0.00000	0.78658	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		101,524	0	0	0	51,085	0	10,986	0	23,171	16,282	0	0	0
187	Distribution Reserve		(24,007)	0	0	0	(8,621)	0	(2,729)	0	(7,294)	(5,362)	0	0	0
188	Distribution Net Plant		77,518	0	0	0	42,464	0	8,257	0	15,876	10,920	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54780	0.00000	0.10652	0.00000	0.20481	0.14087	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		19,884	571	3,412	24	1,445	0	311	0	655	480	0	0	12,986
192	General & Intangible Reserve		(9,231)	(282)	(1,686)	(12)	(714)	0	(154)	0	(324)	(237)	0	0	(5,822)
193	General & Intangible Net Plant		10,653	289	1,726	12	731	0	157	0	331	243	0	0	7,164
194	General & Intangible Net Plant Allocators		1.00000	0.02709	0.16199	0.00114	0.06860	0.00000	0.01475	0.00000	0.03111	0.02280	0.00000	0.00000	0.67251
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(92)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(92)
203	Other Net Plant		(156)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(156)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
207	Total Reserve		(43,854)	(10,576)	(1,686)	(242)	(9,335)	0	(2,882)	0	(7,618)	(5,599)	0	0	(5,914)
208	Total Net Plant in Service		106,262	17,132	1,726	1,416	43,195	0	8,414	0	16,208	11,163	0	0	7,009
209	Total Net Plant Allocators		1.00000	0.16122	0.01624	0.01332	0.40649	0.00000	0.07919	0.00000	0.15253	0.10505	0.00000	0.00000	0.06596
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		459	459	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		635	635	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		67	-	-	67	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,438	-	-	-	1,438	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		136	-	-	-	-	-	136	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		109	-	-	-	-	-	-	-	109	-	-	-	-
223	Distribution Metering		83	-	-	-	-	-	-	-	-	83	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		204	7	44	0	19	-	4	-	8	6	-	-	115
227	Retail 100%, Class = Net Plant		(70)	(11)	(1)	(1)	(28)	-	(6)	-	(11)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,148	1,176	43	67	1,428	0	134	0	107	82	0	0	111
230	Total Construction Work in Progress Allocator		1.00000	0.37363	0.01365	0.02116	0.45361	0.00000	0.04271	0.00000	0.03404	0.02601	0.00000	0.00000	0.03519
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		307	238	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.77549	0.02910	0.01922	0.08768	0.00000	0.00265	0.00000	0.00559	0.00410	0.00000	0.00000	0.07616
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		155	155	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		931	-	931	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		789	-	789	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(4,880)	(149)	(941)	(8)	(419)	-	(85)	-	(265)	(251)	-	-	(2,763)
255	Retail 100%, Class = # Bills		4,780	-	-	-	-	-	-	-	-	-	-	-	4,780
256	Retail 100%, Class = Prod		(507)	(507)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,388	385	39	32	971	-	189	-	364	251	-	-	157
258	Retail 100%, Class = T&D		(659)	(3)	-	(10)	(325)	-	(70)	-	(147)	(104)	-	-	-
259	Retail 100%, Class = Metering		248	-	-	-	-	-	-	-	-	248	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,042	377	46	23	715	-	154	-	324	228	-	-	176
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,294	268	865	32	941	0	188	0	276	373	0	0	2,350
266	Total Working Capital Allocator		1.00000	0.05054	0.16337	0.00611	0.17782	0.00000	0.03558	0.00000	0.05220	0.07042	0.00000	0.00000	0.44395
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
271	Accumulated Depreciation		(43,854)	(10,576)	(1,686)	(242)	(9,335)	0	(2,882)	0	(7,618)	(5,599)	0	0	(5,914)
272	Net Electric Plant in Service		106,262	17,132	1,726	1,416	43,195	0	8,414	0	16,208	11,163	0	0	7,009
273	Construction Work in Progress		3,148	1,176	43	67	1,428	0	134	0	107	82	0	0	111
274	Plant Held for Future Use		307	238	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,294	268	865	32	941	0	188	0	276	373	0	0	2,350
276	Total Rate Base		115,011	18,814	2,643	1,521	45,591	0	8,738	0	16,593	11,619	0	0	9,493
277	Total Rate Base Allocator		1.00000	0.16358	0.02298	0.01322	0.39640	0.00000	0.07598	0.00000	0.14427	0.10103	0.00000	0.00000	0.08254
278															
279															
280	**Class Revenue**														
281	Present Revenue		11,196	2,514	2,603	1,691	2,210	-	920	-	274	280	2	-	703
282	Production Solar Demand		253	253	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		11,450	2,767	2,603	1,691	2,210	-	920	-	274	280	2	-	703
286	Wholesale 100%														
287	Total Class Revenue		11,450	2,767	2,603	1,691	2,210	0	920	0	274	280	2	0	703
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.24169	0.22736	0.14767	0.19305	0.00000	0.08037	0.00000	0.02390	0.02446	0.00014	0.00000	0.06136
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		24,488	3,079	2,030	178	6,018	-	1,217	-	2,599	2,761	-	-	6,606
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		24,488	3,079	2,030	178	6,018	-	1,217	-	2,599	2,761	-	-	6,606
294	Function Allocator for Electric Revenue		1.00000	0.12574	0.08288	0.00726	0.24577	0.00000	0.04970	0.00000	0.10612	0.11276	0.00000	0.00000	0.26976
295															
296															
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,051	-	-	-	-	-	-	-	1,051	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,101	0	0	4	3	0	33	0	1,052	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00043	0.00006	0.00337	0.00300	0.00000	0.02956	0.00000	0.95525	0.00026	0.00000	0.00000	0.00807
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		143	143	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		861	-	861	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		77	-	77	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		67	-	67	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,075	0	1,075	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,218	143	1,075	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.11728	0.88272	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.12423	0.00000	0.87577	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		447	-	-	-	447	-	-	-	-	-	-	-	-
343	Distribution Secondary		87	-	-	-	-	-	87	-	-	-	-	-	-
344	Distribution Service		327	-	-	-	-	-	-	-	327	-	-	-	-
345	Distribution Metering		328	-	-	-	-	-	-	-	-	328	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,189	0	0	0	447	0	87	0	327	328	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37604	0.00000	0.07305	0.00000	0.27530	0.27561	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,572	-	-	-	-	-	-	-	-	-	-	-	2,572
356	Customer Accounting O&M		2,580	0	0	0	0	0	0	0	0	8	0	0	2,572
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00306	0.00000	0.00000	0.99694
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		107	-	-	-	-	-	-	-	-	-	-	-	107
361	Customer Serv & Info. O&M		107	0	0	0	0	0	0	0	0	0	0	0	107
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		498	-	-	-	-	-	-	-	-	-	-	-	498

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		498	0	0	0	0	0	0	0	0	0	0	0	498
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,285	82	493	3	209	-	45	-	95	69	-	-	1,289
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		124	23	3	1	44	-	9	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		135	-	-	-	-	-	-	-	-	-	-	-	135
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,544	105	495	5	252	0	54	0	114	83	0	0	1,435
379	Admin & General O&M Allocators		1.00000	0.04140	0.19472	0.00190	0.09910	0.00000	0.02131	0.00000	0.04495	0.03272	0.00000	0.00000	0.56389
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		8,145	249	1,570	13	699	0	141	0	442	419	0	0	4,612
387	Total O&M Allocators		1.00000	0.03061	0.19281	0.00156	0.08583	0.00000	0.01732	0.00000	0.05422	0.05141	0.00000	0.00000	0.56624
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		8,145	249	1,570	13	699	-	141	-	442	419	-	-	4,612
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		790	790	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		134	134	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		71	71	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		269	269	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,264	1,264	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		41	-	-	41	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		50	8	0	41	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.16964	0.00000	0.83036	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,314	1,273	0	41	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96849	0.00000	0.03151	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,548	-	-	-	1,548	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		770	-	-	-	-	-	-	-	770	-	-	-	-
423	Distribution Metering		1,063	-	-	-	-	-	-	-	-	1,063	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		3,729	0	0	0	1,548	0	349	0	770	1,063	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41507	0.00000	0.09363	0.00000	0.20635	0.28495	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,779	8	0	41	1,548	0	349	0	770	1,063	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00224	0.00000	0.01096	0.40960	0.00000	0.09239	0.00000	0.20363	0.28119	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		5,043	1,273	0	41	1,548	0	349	0	770	1,063	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25233	0.00000	0.00821	0.30693	0.00000	0.06923	0.00000	0.15259	0.21071	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		982	35	212	1	90	-	19	-	41	30	-	-	554
438	Retail 100%, Class = # Bills		383	-	-	-	-	-	-	-	-	-	-	-	383
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,365	35	212	1	90	0	19	0	41	30	0	0	937
441	General & Intangible Plant Allocators		1.00000	0.02594	0.15510	0.00109	0.06568	0.00000	0.01412	0.00000	0.02979	0.02183	0.00000	0.00000	0.68645
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		202	-	-	-	-	-	-	-	-	-	-	-	202
451	Retail 100%, Class = Net Plant		106	17	2	1	43	-	8	-	16	11	-	-	7
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		309	-	-	-	-	-	-	-	-	309	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		627	27	2	1	43	0	8	0	16	320	0	0	209
459															
460	Total Depreciation Expense		7,035	1,335	213	44	1,681	0	377	0	826	1,412	0	0	1,145
461	Total Depreciation Expense Allocators		1.00000	0.18983	0.03033	0.00630	0.23891	0.00000	0.05357	0.00000	0.11747	0.20077	0.00000	0.00000	0.16282
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		202	7	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		1,034	167	17	14	420	-	82	-	158	109	-	-	68
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,236	174	60	14	439	0	86	0	166	115	0	0	182
471	Total Taxes Other Allocator		1.00000	0.14076	0.04883	0.01139	0.35496	0.00000	0.06945	0.00000	0.13436	0.09284	0.00000	0.00000	0.14741
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	12,551	2,768	2,603	1,695	2,214	0	953	0	1,325	280	2	0	711
476	Total Oper. Exp. Before Tax	Line 20	16,410	1,758	1,844	71	2,816	0	603	0	1,433	1,945	0	0	5,939
477	Net Oper. Income (NOI) before Tax		(3,859)	1,010	759	1,623	(602)	0	349	0	(108)	(1,665)	2	0	(5,228)
478	Interest Expense	Line 8 x WACC	2,129	348	49	28	844	-	162	-	307	215	-	-	176
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(5,988)	662	710	1,595	(1,446)	-	188	-	(415)	(1,880)	2	-	(5,403)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(5,988)	662	710	1,595	(1,446)	0	188	0	(415)	(1,880)	2	0	(5,403)
483	Fed & St Permanent Differences	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,519)	(650)	(80)	(39)	(1,232)	-	(265)	-	(559)	(393)	-	-	(303)
485	State Taxable Income	Ln 482:484	(9,395)	33	633	1,558	(2,639)	0	(69)	0	(956)	(2,260)	2	0	(5,697)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(517)	2	35	86	(145)	-	(4)	-	(53)	(124)	0	-	(313)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	194	36	4	2	68	-	15	-	31	22	-	-	17
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	(323)	38	39	88	(77)	-	11	-	(22)	(103)	0	-	(297)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(5,988)	662	710	1,595	(1,446)	-	188	-	(415)	(1,880)	2	-	(5,403)
494	Fed & St Permanent Differences	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(3,480)	(642)	(79)	(38)	(1,218)	-	(262)	-	(552)	(389)	-	-	(300)
496	State Income Tax Exp. (Cur.)	Line 487	517	(2)	(35)	(86)	145	-	4	-	53	124	(0)	-	313
497	Fed. Taxable Income	Ln 493:496	(8,839)	38	599	1,472	(2,480)	-	(62)	-	(897)	(2,132)	2	-	(5,380)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(1,856)	8	126	309	(521)	-	(13)	-	(188)	(448)	0	-	(1,130)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,856)	8	126	309	(521)	-	(13)	-	(188)	(448)	0	-	(1,130)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	731	135	17	8	256	-	55	-	116	82	-	-	63
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(41)	(8)	(1)	(0)	(14)	-	(3)	-	(6)	(5)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	(1,832)	(17)	118	312	(439)	-	(6)	-	(192)	(453)	0	-	(1,154)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(2,373)	10	161	395	(666)	-	(17)	-	(241)	(572)	0	-	(1,443)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	884	163	20	10	309	-	67	-	140	99	-	-	76
512	Total Direct Adjs.	Ln 489 + Ln 506	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
514	Total Amortization of ITC	Line 504	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(2,155)	20	157	400	(517)	-	5	-	(214)	(556)	0	-	(1,450)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	24.91%	26.08%	25.43%	25.36%	24.71%	0.00%	26.40%	0.00%	24.34%	25.19%	25.35%	0.00%	25.30%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
524	Interest Expense	Line 8 x WACC	(2,129)	(348)	(49)	(28)	(844)	-	(162)	-	(307)	(215)	-	-	(176)
525	Permanent Diff Fed & State	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
529	Amort of Excess ADIT	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,480)	(642)	(79)	(38)	(1,218)	-	(262)	-	(552)	(389)	-	-	(300)
532	Deferred Tax Federal	Ln 531 x Ln 498	731	135	17	8	256	-	55	-	116	82	-	-	63
533	Base for FIT Computation	Ln 523:532	2,647	334	53	45	1,276	-	209	-	326	224	-	-	181
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	704	89	14	12	339	-	55	-	87	59	-	-	48
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
539	Amort of Excess ADIT	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	38	(64)	(9)	8	179	-	10	-	(27)	(23)	-	-	(35)
541	Total FIT - Deferred	Line 532	731	135	17	8	256	-	55	-	116	82	-	-	63
542	Total FIT - Current & Deferred	Ln 540:541	769	71	7	16	435	-	65	-	89	58	-	-	28
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
546	Interest Expense	Line 27 x WACC	(2,129)	(348)	(49)	(28)	(844)	-	(162)	-	(307)	(215)	-	-	(176)
547	Permanent Diff Fed & State	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,519)	(650)	(80)	(39)	(1,232)	-	(265)	-	(559)	(393)	-	-	(303)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	194	36	4	2	68	-	15	-	31	22	-	-	17
550	Net FIT Allowable	Line 542	769	71	7	16	435	-	65	-	89	58	-	-	28
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,505	451	71	59	1,669	-	276	-	437	300	-	-	242
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	204	26	4	3	97	-	16	-	25	17	-	-	14
555	Total SIT - Deferred	Line 549	194	36	4	2	68	-	15	-	31	22	-	-	17
556	Total SIT - Current & Deferred	Ln 554:555	398	62	9	6	165	-	31	-	56	39	-	-	31
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,166	133	16	21	600	-	96	-	145	97	-	-	59
561	Total Income Tax Allocator		1.00000	0.11369	0.01356	0.01819	0.51404	0.00000	0.08232	0.00000	0.12455	0.08346	0.00000	0.00000	0.05018
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		18	-	18	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		541	77	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		391	-	-	-	197	-	42	-	89	63	-	-	-
576	Subtotal Prod, Trans and Dist		936	78	464	3	197	0	42	0	89	63	0	0	0
577	Customer Accounts		879	-	-	-	-	-	-	-	-	3	-	-	876
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,154	78	464	3	197	-	42	-	89	65	-	-	1,215
581	Admin & General		965	35	208	1	88	-	19	-	40	29	-	-	545
582	Total		3,119	112	672	5	285	-	61	-	129	95	-	-	1,760
583	Total Labor Allocator		1.00000	0.03605	0.21558	0.00152	0.09129	0.00000	0.01963	0.00000	0.04141	0.03035	0.00000	0.00000	0.56418

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	893,979	-	-	-	-	-	-	-	-	-	-	893,979	-
3	Accum. Depreciation & Amort.	Line 171	(279,887)	-	-	-	-	-	-	-	-	-	-	(279,887)	-
4	Net Plant in Service		614,092	-	-	-	-	-	-	-	-	-	-	614,092	-
5	Construction Work in Progress	Line 229	1,268	-	-	-	-	-	-	-	-	-	-	1,268	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,664	-	-	-	-	-	-	-	-	-	-	11,664	-
8	Total Rate Base		627,088	-	-	-	-	-	-	-	-	-	-	627,088	-
9															
10	Revenue														
11	Class Revenue	Line 287	88,800	-	-	-	-	-	-	-	-	-	-	88,800	-
12	Revenue Credits	Line 307	16	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		88,816	-	-	-	-	-	-	-	-	-	-	88,816	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	14,633	-	-	-	-	-	-	-	-	-	-	14,633	-
17	Depreciation	Line 460	42,467	-	-	-	-	-	-	-	-	-	-	42,467	-
18	Tax Other Than Income Tax	Line 470	6,290	-	-	-	-	-	-	-	-	-	-	6,290	-
19	Gain/Loss on Disposition	Line 471	(35)	-	-	-	-	-	-	-	-	-	-	(35)	-
20	Operating Expense before Tax		63,355	-	-	-	-	-	-	-	-	-	-	63,355	-
21	Income Tax Expense	Line 517	(510)	-	-	-	-	-	-	-	-	-	-	(510)	-
22	Total Operating Expense		62,844	-	-	-	-	-	-	-	-	-	-	62,844	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	25,971	-	-	-	-	-	-	-	-	-	-	25,971	-
26	Net Operating Income Required	Ln 8 x Ln 34	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(18,077)	-	-	-	-	-	-	-	-	-	-	(18,077)	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(24,289)	-	-	-	-	-	-	-	-	-	-	(24,289)	-
30															
31	Total Class Cost of Service	Ln 26+22-12	106,877	-	-	-	-	-	-	-	-	-	-	106,877	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.14%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	88,800											88,800	
37		Ln 29	24,289											24,289	
38		Ln 37 / Ln 36	27.35%											27.35%	
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		869,389	-	-	-	-	-	-	-	-	-	-	869,389	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
81	Total Prod, Trans and Dist Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		24,590	-	-	-	-	-	-	-	-	-	-	24,590	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		24,590	0	0	0	0	0	0	0	0	0	0	24,590	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		267,734	-	-	-	-	-	-	-	-	-	-	267,734	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		12,152	-	-	-	-	-	-	-	-	-	-	12,152	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		12,152	0	0	0	0	0	0	0	0	0	0	12,152	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		279,887	0	0	0	0	0	0	0	0	0	0	279,887	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
187	Distribution Reserve		(267,734)	0	0	0	0	0	0	0	0	0	0	(267,734)	0
188	Distribution Net Plant		601,655	0	0	0	0	0	0	0	0	0	0	601,655	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		24,590	0	0	0	0	0	0	0	0	0	0	24,590	0
192	General & Intangible Reserve		(12,152)	0	0	0	0	0	0	0	0	0	0	(12,152)	0
193	General & Intangible Net Plant		12,437	0	0	0	0	0	0	0	0	0	0	12,437	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
207	Total Reserve		(279,887)	0	0	0	0	0	0	0	0	0	0	(279,887)	0
208	Total Net Plant in Service		614,092	0	0	0	0	0	0	0	0	0	0	614,092	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		1,354	-	-	-	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		318	-	-	-	-	-	-	-	-	-	-	318	-
227	Retail 100%, Class = Net Plant		(404)	-	-	-	-	-	-	-	-	-	-	(404)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,268	0	0	0	0	0	0	0	0	0	0	1,268	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		64	-	-	-	-	-	-	-	-	-	-	64	-
239	Plant Held for Future Use Total		64	0	0	0	0	0	0	0	0	0	0	64	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(8,766)	-	-	-	-	-	-	-	-	-	-	(8,766)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,799	-	-	-	-	-	-	-	-	-	-	13,799	-
258	Retail 100%, Class = T&D		(5,532)	-	-	-	-	-	-	-	-	-	-	(5,532)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,163	-	-	-	-	-	-	-	-	-	-	12,163	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,664	0	0	0	0	0	0	0	0	0	0	11,664	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
271	Accumulated Depreciation		(279,887)	0	0	0	0	0	0	0	0	0	0	(279,887)	0
272	Net Electric Plant in Service		614,092	0	0	0	0	0	0	0	0	0	0	614,092	0
273	Construction Work in Progress		1,268	0	0	0	0	0	0	0	0	0	0	1,268	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,664	0	0	0	0	0	0	0	0	0	0	11,664	0
276	Total Rate Base		627,088	0	0	0	0	0	0	0	0	0	0	627,088	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		88,800	-	-	-	-	-	-	-	-	-	-	88,800	-
286	Wholesale 100%														
287	Total Class Revenue		88,800	0	0	0	0	0	0	0	0	0	0	88,800	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		107,403	-	-	-	-	-	-	-	-	-	-	107,403	-
292	Less Lighting Facilities		(107,403)											(107,403)	
293	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		10,342	-	-	-	-	-	-	-	-	-	-	10,342	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		10,342	0	0	0	0	0	0	0	0	0	0	10,342	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		3,550	-	-	-	-	-	-	-	-	-	-	3,550	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		741	-	-	-	-	-	-	-	-	-	-	741	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,291	0	0	0	0	0	0	0	0	0	0	4,291	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		14,633	0	0	0	0	0	0	0	0	0	0	14,633	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		14,633	-	-	-	-	-	-	-	-	-	-	14,633	-
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		40,328	-	-	-	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,525	-	-	-	-	-	-	-	-	-	-	1,525	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,525	0	0	0	0	0	0	0	0	0	0	1,525	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		613	-	-	-	-	-	-	-	-	-	-	613	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		613	0	0	0	0	0	0	0	0	0	0	613	0
459															
460	Total Depreciation Expense		42,467	0	0	0	0	0	0	0	0	0	0	42,467	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		314	-	-	-	-	-	-	-	-	-	-	314	-
466	Net Total Plant		5,976	-	-	-	-	-	-	-	-	-	-	5,976	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,290	0	0	0	0	0	0	0	0	0	0	6,290	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	88,816	0	0	0	0	0	0	0	0	0	0	88,816	0
476	Total Oper. Exp. Before Tax	Line 20	63,355	0	0	0	0	0	0	0	0	0	0	63,355	0
477	Net Oper. Income (NOI) before Tax		25,461	0	0	0	0	0	0	0	0	0	0	25,461	0
478	Interest Expense	Line 8 x WACC	11,606	-	-	-	-	-	-	-	-	-	-	11,606	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	13,855	-	-	-	-	-	-	-	-	-	-	13,855	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	13,855	0	0	0	0	0	0	0	0	0	0	13,855	0
483	Fed & St Permanent Differences	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
484	State Temporary Differences	JSS Sch. 12	(20,959)	-	-	-	-	-	-	-	-	-	-	(20,959)	-
485	State Taxable Income	Ln 482:484	(6,437)	0	0	0	0	0	0	0	0	0	0	(6,437)	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(354)	-	-	-	-	-	-	-	-	-	-	(354)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	799	-	-	-	-	-	-	-	-	-	-	799	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	13,855	-	-	-	-	-	-	-	-	-	-	13,855	-
494	Fed & St Permanent Differences	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
495	Fed Temporary Differences	JSS Sch. 12	(20,726)	-	-	-	-	-	-	-	-	-	-	(20,726)	-
496	State Income Tax Exp. (Cur.)	Line 487	354	-	-	-	-	-	-	-	-	-	-	354	-
497	Fed. Taxable Income	Ln 493:496	(5,849)	-	-	-	-	-	-	-	-	-	-	(5,849)	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(1,228)	-	-	-	-	-	-	-	-	-	-	(1,228)	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,228)	-	-	-	-	-	-	-	-	-	-	(1,228)	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(242)	-	-	-	-	-	-	-	-	-	-	(242)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
508	Total Federal Income Tax Exp.	Ln 501:507	(1,309)	-	-	-	-	-	-	-	-	-	-	(1,309)	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(1,582)	-	-	-	-	-	-	-	-	-	-	(1,582)	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,263	-	-	-	-	-	-	-	-	-	-	5,263	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
514	Total Amortization of ITC	Line 504	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
515	Total Amortization of PTC	Line 505	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(510)	-	-	-	-	-	-	-	-	-	-	(510)	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.47%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
524	Interest Expense	Line 8 x WACC	(11,606)	-	-	-	-	-	-	-	-	-	-	(11,606)	-
525	Permanent Diff Fed & State	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
529	Amort of Excess ADIT	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(20,726)	-	-	-	-	-	-	-	-	-	-	(20,726)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
533	Base for FIT Computation	Ln 523:532	12,545	-	-	-	-	-	-	-	-	-	-	12,545	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,335	-	-	-	-	-	-	-	-	-	-	3,335	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
539	Amort of Excess ADIT	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
540	Total FIT before Adding Deferred	Ln 535:539	(856)	-	-	-	-	-	-	-	-	-	-	(856)	-
541	Total FIT - Deferred	Line 532	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
542	Total FIT - Current & Deferred	Ln 540:541	3,496	-	-	-	-	-	-	-	-	-	-	3,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
546	Interest Expense	Line 27 x WACC	(11,606)	-	-	-	-	-	-	-	-	-	-	(11,606)	-
547	Permanent Diff Fed & State	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
548	Temporary State Differences	JSS Sch. 12	(20,959)	-	-	-	-	-	-	-	-	-	-	(20,959)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
550	Net FIT Allowable	Line 542	3,496	-	-	-	-	-	-	-	-	-	-	3,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,799	-	-	-	-	-	-	-	-	-	-	16,799	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	978	-	-	-	-	-	-	-	-	-	-	978	-
555	Total SIT - Deferred	Line 549	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
556	Total SIT - Current & Deferred	Ln 554:555	2,130	-	-	-	-	-	-	-	-	-	-	2,130	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	5,627	-	-	-	-	-	-	-	-	-	-	5,627	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,346	-	-	-	-	-	-	-	-	-	-	3,346	-
576	Subtotal Prod, Trans and Dist		3,346	0	0	0	0	0	0	0	0	0	0	3,346	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,346	-	-	-	-	-	-	-	-	-	-	3,346	-
581	Admin & General		1,500	-	-	-	-	-	-	-	-	-	-	1,500	-
582	Total		4,846	-	-	-	-	-	-	-	-	-	-	4,846	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	27,965	-	-	-	-	-	27,965	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(6,191)	-	-	-	-	-	(6,191)	-	-	-	-	-	-
4	Net Plant in Service		21,774	-	-	-	-	-	21,774	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(4)	-	-	-	-	-	(4)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	564	-	-	-	-	-	564	-	-	-	-	-	-
8	Total Rate Base		22,336	-	-	-	-	-	22,336	-	-	-	-	-	-
9															
10	Revenue														
11	Class Revenue	Line 287	8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	221	-	-	-	-	-	221	-	-	-	-	-	-
17	Depreciation	Line 460	2,778	-	-	-	-	-	2,778	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	222	-	-	-	-	-	222	-	-	-	-	-	-
19	Gain/Loss on Disposition	Line 471	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		3,220	-	-	-	-	-	3,220	-	-	-	-	-	-
21	Income Tax Expense	Line 517	1,151	-	-	-	-	-	1,151	-	-	-	-	-	-
22	Total Operating Expense		4,371	-	-	-	-	-	4,371	-	-	-	-	-	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,179	-	-	-	-	-	4,179	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	2,610	-	-	-	-	-	2,610	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	3,507	-	-	-	-	-	3,507	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26+22-12	5,940	-	-	-	-	-	5,940	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	18.71%	0.00%	0.00%	0.00%	0.00%	0.00%	18.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	8,550						8,550						
37		Ln 29	(3,507)						(3,507)						
38		Ln 37 / Ln 36	-41.02%						-41.02%						
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		27,196	-	-	-	-	-	27,196	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		769	-	-	-	-	-	769	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		769	0	0	0	0	0	769	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		5,811	-	-	-	-	-	5,811	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		380	-	-	-	-	-	380	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		380	0	0	0	0	0	380	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		6,191	0	0	0	0	0	6,191	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
187	Distribution Reserve		(5,811)	0	0	0	0	0	(5,811)	0	0	0	0	0	0
188	Distribution Net Plant		21,385	0	0	0	0	0	21,385	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		769	0	0	0	0	0	769	0	0	0	0	0	0
192	General & Intangible Reserve		(380)	0	0	0	0	0	(380)	0	0	0	0	0	0
193	General & Intangible Net Plant		389	0	0	0	0	0	389	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
207	Total Reserve		(6,191)	0	0	0	0	0	(6,191)	0	0	0	0	0	0
208	Total Net Plant in Service		21,774	0	0	0	0	0	21,774	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(14)	-	-	-	-	-	(14)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(4)	0	0	0	0	0	(4)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(132)	-	-	-	-	-	(132)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		489	-	-	-	-	-	489	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(173)	-	-	-	-	-	(173)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		380	-	-	-	-	-	380	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		564	0	0	0	0	0	564	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
271	Accumulated Depreciation		(6,191)	0	0	0	0	0	(6,191)	0	0	0	0	0	0
272	Net Electric Plant in Service		21,774	0	0	0	0	0	21,774	0	0	0	0	0	0
273	Construction Work in Progress		(4)	0	0	0	0	0	(4)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		564	0	0	0	0	0	564	0	0	0	0	0	0
276	Total Rate Base		22,336	0	0	0	0	0	22,336	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		8,550	0	0	0	0	0	8,550	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		4,789	-	-	-	-	-	4,789	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		4,789	-	-	-	-	-	4,789	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		87	-	-	-	-	-	87	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		87	0	0	0	0	0	87	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		111	-	-	-	-	-	111	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23	-	-	-	-	-	23	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		134	0	0	0	0	0	134	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		221	0	0	0	0	0	221	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		221	-	-	-	-	-	221	-	-	-	-	-	-
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	-	-	-	-	-	2,709	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		48	-	-	-	-	-	48	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		48	0	0	0	0	0	48	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		22	-	-	-	-	-	22	-	-	-	-	-	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		22	0	0	0	0	0	22	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,778	0	0	0	0	0	2,778	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463	[redacted]														
464	**Taxes Other than Income Tax**														
465	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
466	Net Total Plant		212	-	-	-	-	-	212	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		222	0	0	0	0	0	222	0	0	0	0	0	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	8,550	0	0	0	0	0	8,550	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	3,220	0	0	0	0	0	3,220	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		5,330	0	0	0	0	0	5,330	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	413	-	-	-	-	-	413	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,917	-	-	-	-	-	4,917	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,917	0	0	0	0	0	4,917	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(656)	-	-	-	-	-	(656)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	4,282	0	0	0	0	0	4,282	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	236	-	-	-	-	-	236	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	36	-	-	-	-	-	36	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	272	-	-	-	-	-	272	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,917	-	-	-	-	-	4,917	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(648)	-	-	-	-	-	(648)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(236)	-	-	-	-	-	(236)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	4,054	-	-	-	-	-	4,054	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	851	-	-	-	-	-	851	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	851	-	-	-	-	-	851	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136	-	-	-	-	-	136	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8)	-	-	-	-	-	(8)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	880	-	-	-	-	-	880	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	1,087	-	-	-	-	-	1,087	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	165	-	-	-	-	-	165	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,151	-	-	-	-	-	1,151	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.44%	0.00%	0.00%	0.00%	0.00%	0.00%	25.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(413)	-	-	-	-	-	(413)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(648)	-	-	-	-	-	(648)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	136	-	-	-	-	-	136	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	564	-	-	-	-	-	564	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	150	-	-	-	-	-	150	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	50	-	-	-	-	-	50	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	136	-	-	-	-	-	136	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	186	-	-	-	-	-	186	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(413)	-	-	-	-	-	(413)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(656)	-	-	-	-	-	(656)	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	36	-	-	-	-	-	36	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	186	-	-	-	-	-	186	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	743	-	-	-	-	-	743	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	43	-	-	-	-	-	43	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	36	-	-	-	-	-	36	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	79	-	-	-	-	-	79	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	265	-	-	-	-	-	265	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	-	-	105	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		105	0	0	0	0	0	105	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		105	-	-	-	-	-	105	-	-	-	-	-	-
581	Admin & General		47	-	-	-	-	-	47	-	-	-	-	-	-
582	Total		152	-	-	-	-	-	152	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
3	Accum. Depreciation & Amort.	Line 171	(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
4	Net Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
5	Construction Work in Progress	Line 229	1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
7	Working Capital	Line 265	762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
8	Total Rate Base		26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994	13,391,602	1,197,544	71,328	5,234,606	63,343	706,138	115,011	627,088	22,336
9																
10	**Revenue**															
11	Class Revenue	Line 287	6,251,168	(2,585,020)	3,666,148	20,148	3,645,999	2,281,979	204,310	13,235	871,214	10,727	121,809	24,594	113,089	5,043
12	Revenue Credits	Line 307	268,355	-	268,355	216,254	52,102	42,017	3,237	290	4,921	33	487	1,101	16	1
13	Total Revenue		6,519,524	(2,585,020)	3,934,503	236,402	3,698,101	2,323,996	207,547	13,524	876,135	10,760	122,296	25,695	113,104	5,043
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,707,025	(2,063,098)	643,928	17,450	626,478	409,013	36,066	3,015	132,766	1,777	20,737	8,186	14,708	210
17	Depreciation	Line 460	1,181,428	10,543	1,191,971	55,676	1,136,295	704,148	63,227	4,085	271,112	3,259	38,185	7,035	42,467	2,778
18	Tax Other Than Income Tax	Line 470	518,110	(291,281)	226,829	17,187	209,642	131,355	11,738	715	50,611	616	6,860	1,236	6,290	222
19	Gain/Loss on Disposition		-	(1,137)	(1,137)	-	(1,137)	(710)	(63)	(4)	(276)	(3)	(37)	(6)	(35)	(1)
20	Operating Expense before Tax		4,406,564	(2,344,973)	2,061,591	90,312	1,971,278	1,243,806	110,966	7,811	454,212	5,648	65,745	16,450	63,430	3,209
21	Income Tax Expense	Line 517	295,313	(45,891)	249,422	27,815	221,607	139,537	12,463	703	54,233	663	6,950	1,166	5,627	265
22	Total Operating Expense		4,701,876	(2,390,864)	2,311,012	118,127	2,192,885	1,383,343	123,429	8,514	508,445	6,311	72,695	17,617	69,056	3,474
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
26	Net Operating Income Required	Ln 8 x Ln 34	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	6,251,168	(2,585,020)	3,666,148	20,148	3,645,999	2,281,979	204,310	13,235	871,214	10,727	121,809	24,594	113,089	5,043
32																
33	Rate of Return Earned	Ln 25 / Ln 8					7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
34	Rate of Return Requested	JSS Sch. 14					7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35																
36	Revenues @ Cost of Service	Ln 11					3,645,999	2,281,979	204,310	13,235	871,214	10,727	121,809	24,594	113,089	5,043
37	Increase/(Decrease) Justified	Ln 29					-	-	-	-	-	-	-	-	-	-
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		7,024,784	(3,104)	7,021,680	13	7,021,667	4,215,809	384,155	26,893	2,024,627	24,435	329,106	16,641	-	-
44	Production Intermediate Demand		634,451	0	634,451	30,201	604,250	362,791	33,058	2,314	174,229	2,103	28,321	1,432	-	-
45	Production Peaking Demand		656,599	0	656,599	15,462	641,137	384,939	35,077	2,456	184,866	2,231	30,050	1,519	-	-
46	Production Solar Demand		3,001,418	0	3,001,418	6	3,001,413	1,802,048	164,207	11,495	865,427	10,445	140,676	7,113	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,357,223	(43,075)	11,314,148	45,682	11,268,466	6,765,587	616,498	43,158	3,249,150	39,214	528,153	26,706	0	0
49	Production Plant Allocators						0.99596	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	50,533	4,605	322	24,268	293	3,945	199	-	-
53	Production Intermediate Demand		5,199		5,199	247	4,952	2,973	271	19	1,428	17	232	12	-	-
54	Production Peaking Demand		44,954		44,954	1,059	43,896	26,355	2,402	168	12,657	153	2,057	104	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,269	2,667	187	14,057	170	2,285	116	-	-
56	Transmission		7,329,447	(736,075)	6,593,372	1,966,491	4,626,881	2,892,796	251,512	15,490	1,262,974	13,437	189,054	1,617	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,397	2,469	152	12,398	132	1,856	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		7,557,935	(736,075)	6,821,860	1,967,797	4,854,063	3,030,323	263,925	16,338	1,327,781	14,202	199,429	2,064	0	0
60	Transmission Plant Allocators						0.71155	0.62429	0.05437	0.00337	0.27354	0.00293	0.04109	0.00043	0.00000	0.00000
61																
62	Total Prod and Trans Plant		18,915,158	(779,150)	18,136,008	2,013,479	16,122,529	9,795,910	880,423	59,497	4,576,931	53,416	727,582	28,770	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
63	Prod and Trans Plant Allocators						0.88898	0.60759	0.05461	0.00369	0.28388	0.00331	0.04513	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		6,437,879	(792,377)	5,645,502	-	5,645,502	3,604,437	334,078	15,289	1,480,727	23,946	135,940	51,085	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,230,751	(774,370)	2,456,382	-	2,456,382	1,906,335	162,468	3,288	362,213	-	11,092	10,986	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		734,657	(596)	734,062	-	734,062	641,428	46,851	5,295	17,292	0	24	23,171	-	-
71	Distribution Metering		496,976	(54)	496,923	-	496,923	400,822	40,912	3,487	34,354	122	942	16,282	-	-
72	Lighting Facilities		914,296	(44,906)	869,389	-	869,389	-	-	-	-	-	-	-	869,389	-
73	EV Solution		27,196	0	27,196	-	27,196	-	-	-	-	-	-	-	-	27,196
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		11,849,548	(1,612,302)	10,237,246	0	10,237,246	6,553,022	584,310	27,359	1,894,586	24,069	155,791	101,524	869,389	27,196
76	Distribution Plant Allocators						1.00000	0.64012	0.05708	0.00267	0.18507	0.00235	0.01522	0.00992	0.08492	0.00266
77																
78	Total Trans and Dist Plant		19,407,484	(2,348,377)	17,059,106	1,967,797	15,091,309	9,583,345	848,236	43,697	3,222,367	38,270	355,220	103,588	869,389	27,196
79	Total Trans and Dist Plant Allocators						0.88465	0.63502	0.05621	0.00290	0.21352	0.00254	0.02354	0.00686	0.05761	0.00180
80																
81	Total Prod, Trans and Dist Plant		30,764,706	(2,391,452)	28,373,255	2,013,479	26,359,775	16,348,932	1,464,733	86,855	6,471,516	77,485	883,373	130,295	869,389	27,196
82	Total Prod, Trans and Dist Plant Allocators						0.92904	0.62022	0.05557	0.00330	0.24551	0.00294	0.03351	0.00494	0.03298	0.00103
83																
84	General & Intangible Plant															
85	Labor		1,325,203	(3,323)	1,321,880	35,143	1,286,737	833,081	74,087	6,104	283,701	3,818	44,760	15,827	24,590	769
86	Retail 100%, Class = # Bills		128,567		128,567	-	128,567	112,309	8,213	927	3,052	0	9	4,057	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,453,771	(3,323)	1,450,448	35,143	1,415,304	945,390	82,300	7,031	286,753	3,818	44,769	19,884	24,590	769
89	General & Intangible Plant Allocators						0.97577	0.66798	0.05815	0.00497	0.20261	0.00270	0.03163	0.01405	0.01737	0.00054
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
106	Total Gross Electric Plant Allocators						0.93138	0.62264	0.05570	0.00338	0.24334	0.00293	0.03342	0.00541	0.03219	0.00101
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		3,092,571	(9,044)	3,083,527	6	3,083,521	1,851,346	168,699	11,810	889,102	10,731	144,525	7,308	-	-
112	Production Intermediate Demand		425,031	17,099	442,130	21,046	421,083	252,818	23,037	1,613	121,415	1,465	19,736	998	-	-
113	Production Peaking Demand		451,675	23,382	475,057	11,187	463,870	278,507	25,378	1,777	133,752	1,614	21,742	1,099	-	-
114	Production Solar Demand		347,212	6,646	353,858	1	353,857	212,456	19,360	1,355	102,031	1,231	16,585	839	-	-
115	Retail 100%, Removed		9,504	(9,504)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,325,992	28,579	4,354,571	32,240	4,322,331	2,595,128	236,475	16,555	1,246,301	15,042	202,588	10,244	0	0
117	Production Plant Allocators						0.99260	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,656	789	55	4,157	50	676	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,247	114	8	599	7	97	5	-	-
122	Production Peaking Demand		2,670		2,670	63	2,607	1,565	143	10	752	9	122	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,181	108	8	567	7	92	5	-	-
124	Transmission		945,982	(17,394)	928,588	276,954	651,634	407,412	35,422	2,182	177,873	1,892	26,626	228	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
125	Transmission - Radials		5,451		5,451	-	5,451	3,408	296	18	1,488	16	223	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		972,668	(17,394)	955,274	277,121	678,153	423,469	36,871	2,281	185,436	1,982	27,836	280	0	0
128	Transmission Plant Allocators						0.70990	0.62444	0.05437	0.00336	0.27344	0.00292	0.04105	0.00041	0.00000	0.00000
129																
130	Total Prod and Trans Plant		5,298,660	11,185	5,309,845	309,360	5,000,485	3,018,597	273,346	18,835	1,431,737	17,023	230,424	10,524	0	0
131	Prod and Trans Plant Allocators						0.94174	0.60366	0.05466	0.00377	0.28632	0.00340	0.04608	0.00210	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		961,557	(8,821)	952,735	-	952,735	608,285	56,379	2,580	249,888	4,041	22,941	8,621	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		635,816	(25,671)	610,145	-	610,145	473,518	40,356	817	89,971	-	2,755	2,729	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		225,091	5,999	231,091	-	231,091	201,929	14,749	1,667	5,444	0	8	7,294	-	-
139	Distribution Metering		161,655	1,994	163,648	-	163,648	132,000	13,473	1,148	11,314	40	310	5,362	-	-
140	Lighting Facilities		265,340	2,395	267,734	-	267,734	-	-	-	-	-	-	-	267,734	-
141	EV Solution		5,811	0	5,811	-	5,811	-	-	-	-	-	-	-	-	5,811
142	Distribution IS Equipment		3,354	0	3,354	-	3,354	-	-	-	-	-	3,354	-	-	-
143	Distribution Plant Total		2,258,623	(24,104)	2,234,519	0	2,234,519	1,415,732	124,957	6,212	356,616	4,081	29,368	24,007	267,734	5,811
144	Distribution Plant Allocators						1.00000	0.63357	0.05592	0.00278	0.15959	0.00183	0.01314	0.01074	0.11982	0.00260
145																
146	Total Trans and Dist Plant		3,231,291	(41,498)	3,189,793	277,121	2,912,672	1,839,201	161,829	8,493	542,051	6,063	57,204	24,286	267,734	5,811
147	Total Trans and Dist Plant Allocators						0.91312	0.63145	0.05556	0.00292	0.18610	0.00208	0.01964	0.00834	0.09192	0.00200
148																
149	Total Prod, Trans and Dist Plant		7,557,283	(12,919)	7,544,364	309,360	7,235,004	4,434,328	398,303	25,047	1,788,352	21,105	259,792	34,530	267,734	5,811
150	Total Prod, Trans and Dist Plant Allocators						0.95899	0.61290	0.05505	0.00346	0.24718	0.00292	0.03591	0.00477	0.03701	0.00080
151																
152	General & Intangible Plant															
153	Labor		660,228	(6,936)	653,292	17,368	635,924	411,720	36,615	3,017	140,209	1,887	22,121	7,822	12,152	380
154	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		44,653		44,653	-	44,653	39,006	2,852	322	1,060	0	3	1,409	-	-
156	General & Intangible Plant Total		704,881	(6,936)	697,945	17,368	680,577	450,727	39,467	3,339	141,269	1,887	22,124	9,231	12,152	380
157	General & Intangible Plant Allocators						0.97512	0.66227	0.05799	0.00491	0.20757	0.00277	0.03251	0.01356	0.01786	0.00056
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,558	187	21	70	0	0	92	-	-
167	Retail 100%, Removed		442,990	(442,990)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		445,327	(442,990)	2,337	(591)	2,928	2,558	187	21	70	0	0	92	0	0
170																
171	Total Accumulated Depreciation		8,707,491	(462,845)	8,244,646	326,137	7,918,509	4,887,613	437,958	28,407	1,929,691	22,992	281,916	43,854	279,887	6,191
172	Total Accum Deprec Allocators						0.96044	0.61724	0.05531	0.00359	0.24369	0.00290	0.03560	0.00554	0.03535	0.00078
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		11,357,223	(43,075)	11,314,148	45,682	11,268,466	6,765,587	616,498	43,158	3,249,150	39,214	528,153	26,706	0	0
177	Production Reserve		(4,325,992)	(28,579)	(4,354,571)	(32,240)	(4,322,331)	(2,595,128)	(236,475)	(16,555)	(1,246,301)	(15,042)	(202,588)	(10,244)	0	0
178	Production Net Plant		7,031,231	(71,653)	6,959,577	13,442	6,946,135	4,170,459	380,023	26,604	2,002,849	24,173	325,565	16,462	0	0
179	Production Net Plant Allocators						0.99807	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
180																
181	Transmission Gross Plant		7,557,935	(736,075)	6,821,860	1,967,797	4,854,063	3,030,323	263,925	16,338	1,327,781	14,202	199,429	2,064	0	0
182	Transmission Reserve		(972,668)	17,394	(955,274)	(277,121)	(678,153)	(423,469)	(36,871)	(2,281)	(185,436)	(1,982)	(27,836)	(280)	0	0
183	Transmission Net Plant		6,585,268	(718,681)	5,866,586	1,690,677	4,175,909	2,606,854	227,054	14,058	1,142,345	12,220	171,593	1,784	0	0
184	Transmission Net Plant Allocators						0.71181	0.62426	0.05437	0.00337	0.27356	0.00293	0.04109	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		11,849,548	(1,612,302)	10,237,246	-	10,237,246	6,553,022	584,310	27,359	1,894,586	24,069	155,791	101,524	869,389	27,196

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
187	Distribution Reserve		(2,258,623)	24,104	(2,234,519)	-	(2,234,519)	(1,415,732)	(124,957)	(6,212)	(356,616)	(4,081)	(29,368)	(24,007)	(267,734)	(5,811)
188	Distribution Net Plant		9,590,925	(1,588,198)	8,002,727	0	8,002,727	5,137,290	459,353	21,147	1,537,970	19,987	126,423	77,518	601,655	21,385
189	Distribution Net Plant Allocators						1.00000	0.64194	0.05740	0.00264	0.19218	0.00250	0.01580	0.00969	0.07518	0.00267
190																
191	General & Intangible Gross Plant		1,453,771	(3,323)	1,450,448	35,143	1,415,304	945,390	82,300	7,031	286,753	3,818	44,769	19,884	24,590	769
192	General & Intangible Reserve		(704,881)	6,936	(697,945)	(17,368)	(680,577)	(450,727)	(39,467)	(3,339)	(141,269)	(1,887)	(22,124)	(9,231)	(12,152)	(380)
193	General & Intangible Net Plant		748,890	3,613	752,503	17,775	734,728	494,663	42,833	3,692	145,484	1,931	22,645	10,653	12,437	389
194	General & Intangible Net Plant Allocators						0.97638	0.67326	0.05830	0.00503	0.19801	0.00263	0.03082	0.01450	0.01693	0.00053
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,751)	(128)	(14)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(445,327)	442,990	(2,337)	591	(2,928)	(2,558)	(187)	(21)	(70)	(0)	(0)	(92)	(0)	(0)
203	Other Net Plant		319,635	(326,467)	(6,831)	(1,898)	(4,933)	(4,309)	(315)	(36)	(117)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
205																
206	Total Gross Plant		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
207	Total Reserve		(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
208	Total Net Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
209	Total Net Plant Allocators						0.92028	0.62479	0.05585	0.00330	0.24319	0.00294	0.03255	0.00535	0.03093	0.00110
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		193,805	(2)	193,803	0	193,803	116,359	10,603	742	55,881	674	9,084	459	-	-
214	Production Intermediate Demand		20,684	0	20,684	985	19,700	11,828	1,078	75	5,680	69	923	47	-	-
215	Production Peaking Demand		16,952	0	16,952	399	16,552	9,938	906	63	4,773	58	776	39	-	-
216	Production Solar Demand		268,860	(1,058)	267,802	1	267,801	160,788	14,651	1,026	77,218	932	12,552	635	-	-
217	Transmission		304,495	(30,424)	274,071	81,742	192,329	120,247	10,455	644	52,499	559	7,859	67	-	-
218	Distribution Primary		413,699	(254,836)	158,862	-	158,862	101,427	9,401	430	41,667	674	3,825	1,438	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		238,769	(208,368)	30,401	-	30,401	23,593	2,011	41	4,483	-	137	136	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,464	0	3,464	-	3,464	3,027	221	25	82	0	0	109	-	-
223	Distribution Metering		2,534	0	2,534	-	2,534	2,044	209	18	175	1	5	83	-	-
224	Lighting Facilities		13,863	(12,509)	1,354	-	1,354	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		482	0	482	-	482	-	-	-	-	-	482	-	-	-
226	Labor		19,839	(2,759)	17,080	454	16,626	10,764	957	79	3,666	49	578	204	318	10
227	Retail 100%, Class = Net Plant		(13,053)	0	(13,053)	-	(13,053)	(8,155)	(729)	(43)	(3,174)	(38)	(425)	(70)	(404)	(14)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
230	Total Construction Work in Progress Allocator						0.91423	0.61947	0.05586	0.00348	0.27271	0.00334	0.04018	0.00353	0.00142	(0.00000)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	0	98,700	0	98,700	59,260	5,400	378	28,459	343	4,626	234	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	689	63	4	331	4	54	3	-	-
236	Transmission		23,808	0	23,808	7,101	16,707	10,446	908	56	4,561	49	683	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,633	151	7	671	11	62	23	-	-
238	Labor		3,462	0	3,462	92	3,370	2,182	194	16	743	10	117	41	64	2
239	Plant Held for Future Use Total		129,703	0	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
240	Plant Held for Future Use Allocator						0.94433	0.60587	0.05483	0.00377	0.28383	0.00340	0.04524	0.00251	0.00053	0.00002
241																
242																
243	**Working Capital**															
244	Production Base Demand		65,502	0	65,502	0	65,502	39,327	3,584	251	18,887	228	3,070	155	-	-
245	Production Intermediate Demand		0	6,121	6,121	291	5,830	3,500	319	22	1,681	20	273	14	-	-
246	Production Peaking Demand		0	6,512	6,512	153	6,359	3,818	348	24	1,834	22	298	15	-	-
247	Production Base Energy		110,364	0	110,364	1	110,363	58,047	6,152	582	36,912	573	7,165	931	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,335	0	96,335	2,848	93,486	49,170	5,211	493	31,268	485	6,069	789	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
250	Production Solar Demand		981	0	981	0	981	589	54	4	283	3	46	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(260,171)	260,171	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(384,493)	0	(384,493)	(10,454)	(374,039)	(244,319)	(21,596)	(1,799)	(79,145)	(1,060)	(12,341)	(4,880)	(8,766)	(132)
255	Retail 100%, Class = # Bills		149,854	1,625	151,479	-	151,479	132,323	9,676	1,092	3,596	1	11	4,780	-	-
256	Retail 100%, Class = Prod		(213,772)	0	(213,772)	-	(213,772)	(128,349)	(11,695)	(819)	(61,639)	(744)	(10,020)	(507)	-	-
257	Retail 100%, Class = Net Plant		474,269	(28,128)	446,141	-	446,141	278,745	24,919	1,471	108,499	1,310	14,521	2,388	13,799	489
258	Retail 100%, Class = T&D		(106,837)	10,807	(96,030)	-	(96,030)	(60,981)	(5,398)	(278)	(20,505)	(244)	(2,260)	(659)	(5,532)	(173)
259	Retail 100%, Class = Metering		7,580	0	7,580	-	7,580	6,114	624	53	524	2	14	248	-	-
260	Retail 100%, Removed		406,108	(406,108)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(36)	(8,875)	(5,328)	(486)	(34)	(2,559)	(31)	(416)	(21)	-	-
263	Gross Total Plant		405,719	0	405,719	27,840	377,880	235,282	21,047	1,277	91,952	1,106	12,628	2,042	12,163	380
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,781)	(11,794)	(7,363)	(641)	(40)	(3,226)	(35)	(485)	(5)	-	-
265	Total Working Capital		762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
266	Total Working Capital Allocator						0.92815	0.64263	0.05724	0.00410	0.22877	0.00292	0.03310	0.00944	0.02079	0.00101
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		32,983,439	(3,164,231)	29,819,208	2,046,133	27,773,075	17,292,571	1,546,905	93,872	6,758,222	81,303	928,142	150,116	893,979	27,965
271	Accumulated Depreciation		(8,707,491)	462,845	(8,244,646)	(326,137)	(7,918,509)	(4,887,613)	(437,958)	(28,407)	(1,929,691)	(22,992)	(281,916)	(43,854)	(279,887)	(6,191)
272	Net Electric Plant in Service		24,275,948	(2,701,386)	21,574,562	1,719,996	19,854,566	12,404,958	1,108,948	65,465	4,828,531	58,311	646,226	106,262	614,092	21,774
273	Construction Work in Progress		1,485,131	(510,696)	974,435	83,581	890,854	551,859	49,762	3,100	242,949	2,977	35,796	3,148	1,268	(4)
274	Plant Held for Future Use		129,703	0	129,703	7,221	122,482	74,209	6,716	461	34,764	417	5,541	307	64	2
275	Working Capital		762,323	(157,797)	604,526	43,434	561,092	360,576	32,118	2,301	128,362	1,638	18,574	5,294	11,664	564
276	Total Rate Base		26,653,105	(3,369,879)	23,283,226	1,854,232	21,428,994	13,391,602	1,197,544	71,328	5,234,606	63,343	706,138	115,011	627,088	22,336
277	Total Rate Base Allocator						0.92036	0.62493	0.05588	0.00333	0.24428	0.00296	0.03295	0.00537	0.02926	0.00104
278																
279																
280	**Class Revenue**															
281	Retail Sales of Electric		6,034,332	(2,616,917)	3,417,415	-	3,417,415	2,217,769	198,459	12,825	840,377	10,355	116,796	24,341	-	(3,507)
282	Production Solar Demand		75,050	31,896	106,946	(0)	106,946	64,210	5,851	410	30,837	372	5,013	253	-	-
283	EV Solution		8,550	-	8,550	-	8,550	-	-	-	-	-	-	-	-	8,550
284	Lighting Facilities Revenue		113,089	-	113,089	-	113,089	-	-	-	-	-	-	-	113,089	-
285	Retail Revenue		6,231,020	(2,585,020)	3,646,000	(0)	3,645,999	2,281,979	204,310	13,235	871,214	10,727	121,809	24,594	113,089	5,043
286	Wholesale 100%		20,148	-	20,148	20,148	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		6,251,168	(2,585,020)	3,666,148	20,148	3,645,999	2,281,979	204,310	13,235	871,214	10,727	121,809	24,594	113,089	5,043
288	Total Retail Sales of Electric & Lighting Allocator						0.99450	0.64896	0.05807	0.00375	0.24591	0.00303	0.03418	0.00712	-	(0.00103)
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,224,211	(2,539,129)	3,685,081	208,587	3,476,494	2,184,459	195,084	12,821	821,902	10,098	115,346	24,529	107,478	4,778
292	Less Lighting Facilities		(112,256)		(112,256)		(112,256)								(107,478)	(4,778)
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		6,111,955	(2,539,129)	3,572,826	208,587	3,364,238	2,184,459	195,084	12,821	821,902	10,098	115,346	24,529	-	-
294	Function Allocator for Electric Revenue						1.00000	0.64932	0.05799	0.00381	0.24431	0.00300	0.03429	0.00729	0.00000	0.00000
295																
296																
297	**Revenue Credits**															
298	Transmission		14,985	0	14,985	4,469	10,515	6,574	572	35	2,870	31	430	4	-	-
299	Distribution Primary		239	0	239	-	239	152	14	1	63	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,610	478	10	1,066	-	33	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,106	2,126	240	785	0	1	1,051	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		211,738	0	211,738	211,738	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	46	536	335	30	2	131	2	18	3	16	1
307	Total Revenue Credits		268,355	0	268,355	216,254	52,102	42,017	3,237	290	4,921	33	487	1,101	16	1
308	Total Revenue Credits Allocator						0.19415	0.80644	0.06213	0.00556	0.09445	0.00064	0.00934	0.02113	0.00030	0.00001
309																
310																
311	**O&M Expense**															
312	Production Demand															

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
313	Production Base Demand		35,428		35,428		35,428	21,271	1,938	136	10,215	123	1,661	84	-	-
314	Production Intermediate Demand		3,079		3,079		2,932	1,760	160	11	845	10	137	7	-	-
315	Production Peaking Demand		5,601		5,601		5,469	3,284	299	21	1,577	19	256	13	-	-
316	Production Solar Demand		16,434		16,434		16,434	9,867	899	63	4,738	57	770	39	-	-
317	Production Demand O&M Subtotal		60,542	0	60,542	0	60,263	36,182	3,297	231	17,376	210	2,825	143	0	0
318	Production Demand O&M Allocators						0.99540	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		101,969		101,969		101,968	53,631	5,684	538	34,105	529	6,620	861	-	-
322	Production Intermediate Energy		9,718		9,718		9,136	4,805	509	48	3,056	47	593	77	-	-
323	Production Peaking Energy		8,586		8,586		8,332	4,382	464	44	2,787	43	541	70	-	-
324	Production Solar Energy		7,926		7,926		7,926	4,169	442	42	2,651	41	515	67	-	-
325	Production Energy O&M Subtotal		128,200	0	128,200	0	127,363	66,988	7,100	672	42,598	661	8,268	1,075	0	0
326	Production Energy O&M Allocators						0.99347	0.52596	0.05574	0.00528	0.33446	0.00519	0.06492	0.00844	0.00000	0.00000
327																
328	Production O&M Total		188,741	0	188,741	0	187,626	103,170	10,397	903	59,974	871	11,093	1,218	0	0
329	Production O&M Total Allocators						0.99409	0.54987	0.05541	0.00481	0.31965	0.00464	0.05912	0.00649	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		219		219	0	219	132	12	1	63	1	10	1	-	-
333	Production Intermediate Demand		14		14	1	13	8	1	0	4	0	1	0	-	-
334	Production Peaking Demand		117		117	3	114	69	6	0	33	0	5	0	-	-
335	Production Solar Demand		127		127	0	127	76	7	0	37	0	6	0	-	-
336	Transmission		32,055		32,055	9,561	22,495	14,064	1,223	75	6,140	65	919	8	-	-
337	Transmission - Radials		118		118	-	118	74	6	0	32	0	5	0	-	-
338	Transmission O&M Total		32,650	0	32,650	9,564	23,086	14,422	1,255	78	6,309	67	946	9	0	0
339	Transmission O&M Allocators						0.70708	0.62471	0.05437	0.00336	0.27328	0.00292	0.04098	0.00039	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		49,394		49,394	-	49,394	31,536	2,923	134	12,955	210	1,189	447	-	-
343	Distribution Secondary		19,414		19,414	-	19,414	15,067	1,284	26	2,863	-	88	87	-	-
344	Distribution Service		10,367		10,367	-	10,367	9,058	662	75	244	0	0	327	-	-
345	Distribution Metering		9,998		9,998	-	9,998	8,064	823	70	691	2	19	328	-	-
346	Lighting Facilities		10,342		10,342	-	10,342	-	-	-	-	-	-	-	10,342	-
347	EV Solution		87		87	-	87	-	-	-	-	-	-	-	-	87
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		99,626	0	99,626	0	99,626	63,726	5,692	305	16,754	212	1,321	1,189	10,342	87
350	Distribution O&M Allocators						1.00000	0.63965	0.05713	0.00306	0.16816	0.00213	0.01326	0.01193	0.10380	0.00087
351																
352	Customer Accounting															
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241		241	195	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		81,511		81,511		81,511	71,204	5,207	588	1,935	0	6	2,572	-	-
356	Customer Accounting O&M		81,753	0	81,753	0	81,753	71,398	5,227	590	1,952	0	6	2,580	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87334	0.06393	0.00721	0.02387	0.00000	0.00008	0.03156	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		3,379		3,379		3,379	2,952	216	24	80	0	0	107	-	-
361	Customer Serv & Info. O&M		3,379	0	3,379	0	3,379	2,952	216	24	80	0	0	107	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		15,796		15,796		15,796	13,799	1,009	114	375	0	1	498	-	-
366	Sales O&M		15,796	0	15,796	0	15,796	13,799	1,009	114	375	0	1	498	0	0
367	Sales O&M Allocators						1.00000	0.87354	0.06388	0.00721	0.02374	0.00000	0.00007	0.03156	0.00000	0.00000
368																
369	Admin and General															
370	Labor		199,041	(8,188)	190,853		185,779	120,280	10,697	881	40,961	551	6,462	2,285	3,550	111
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,021	14,334	1,282	78	5,602	67	769	124	741	23
373	Retail 100%, Class = # Bills		6,940	(2,666)	4,273		4,273	3,733	273	31	101	0	0	135	-	-
374	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
376	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		230,698	(10,854)	219,844	0	213,074	138,347	12,252	990	46,664	619	7,232	2,544	4,291	134
379	Admin & General O&M Allocators						0.96921	0.64929	0.05750	0.00465	0.21900	0.00290	0.03394	0.01194	0.02014	0.00063
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,045,947	(2,045,947)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,297	(6,297)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,052,244	(2,052,244)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,704,888	(2,063,098)	641,790	9,564	624,340	407,814	36,047	3,003	132,108	1,769	20,600	8,145	14,633	221
387	Total O&M Allocators						0.97281	0.65319	0.05774	0.00481	0.21160	0.00283	0.03300	0.01305	0.02344	0.00035
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2,137.5463		2,137.5463		2,137.5463	1,199.1499	18.5088	12.4597	657.9095	7.5463	137.0772	40.6415	75.0968	(10.8433)
390	Total Adjusted O&M		2,707,025	(2,063,098)	643,928	9,564	626,478	409,013	36,066	3,015	132,766	1,777	20,737	8,186	14,708	210
391																
392	[redacted]															
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		333,723	(522)	333,201	1	333,201	200,054	18,229	1,276	96,075	1,160	15,617	790	-	-
396	Production Intermediate Demand		52,031	7,514	59,545	2,834	56,711	34,049	3,103	217	16,352	197	2,658	134	-	-
397	Production Peaking Demand		19,326	11,516	30,842	726	30,116	18,081	1,648	115	8,684	105	1,412	71	-	-
398	Production Solar Demand		106,686	6,643	113,329	0	113,329	68,043	6,200	434	32,677	394	5,312	269	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		513,359	23,558	536,918	3,562	533,356	320,227	29,180	2,043	153,788	1,856	24,998	1,264	0	0
401	Production Plant Allocators						0.99337	0.60040	0.05471	0.00383	0.28834	0.00348	0.04687	0.00237	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	934	85	6	448	5	73	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	540	49	3	259	3	42	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	614	56	4	295	4	48	2	-	-
408	Transmission		171,431	(4,095)	167,336	49,908	117,427	73,417	6,383	393	32,053	341	4,798	41	-	-
409	Transmission - Radials		999		999	-	999	625	54	3	273	3	41	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		176,025	(4,095)	171,930	49,935	121,995	76,185	6,633	410	33,355	356	5,006	50	0	0
412	Transmission Plant Allocators						0.70956	0.62449	0.05437	0.00336	0.27341	0.00292	0.04104	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		689,384	19,463	708,847	53,496	655,351	396,412	35,813	2,453	187,143	2,212	30,005	1,314	0	0
415	Prod and Trans Plant Allocators						0.92453	0.60488	0.05465	0.00374	0.28556	0.00338	0.04578	0.00200	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		176,150	(5,093)	171,057	-	171,057	109,213	10,122	463	44,866	726	4,119	1,548	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		97,693	(19,629)	78,063	-	78,063	60,583	5,163	104	11,511	-	352	349	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,370	4,008	24,378	-	24,378	21,302	1,556	176	574	0	1	770	-	-
423	Distribution Metering		30,687	1,742	32,430	-	32,430	26,158	2,670	228	2,242	8	61	1,063	-	-
424	Lighting Facilities		38,534	1,794	40,328	-	40,328	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	0	2,709	-	2,709	-	-	-	-	-	-	-	-	2,709
427	Distribution Plant Total		366,143	(17,177)	348,966	0	348,966	217,256	19,512	971	59,193	734	4,534	3,729	40,328	2,709
428	Distribution Plant Allocators						1.00000	0.62257	0.05591	0.00278	0.16962	0.00210	0.01299	0.01069	0.11557	0.00776
429																
430	Total Trans and Dist Plant		542,168	(21,273)	520,895	49,935	470,961	293,441	26,144	1,381	92,548	1,090	9,540	3,779	40,328	2,709
431	Total Trans and Dist Plant Allocators						0.90414	0.62307	0.05551	0.00293	0.19651	0.00231	0.02026	0.00802	0.08563	0.00575
432																
433	Total Prod, Trans and Dist Plant		1,055,527	2,286	1,057,813	53,496	1,004,317	613,668	55,324	3,424	246,336	2,946	34,538	5,043	40,328	2,709
434	Total Prod, Trans and Dist Plant Allocators						0.94943	0.61103	0.05509	0.00341	0.24528	0.00293	0.03439	0.00502	0.04016	0.00270
435																
436	General & Intangible Plant															
437	Labor		84,063	(2,060)	82,004	2,180	79,823	51,681	4,596	379	17,600	237	2,777	982	1,525	48

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
438	Retail 100%, Class = # Bills		12,134		12,134	-	12,134	10,599	775	88	288	0	1	383	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,197	(2,060)	94,137	2,180	91,957	62,280	5,371	466	17,888	237	2,778	1,365	1,525	48
441	General & Intangible Plant Allocators						0.97684	0.67727	0.05841	0.00507	0.19452	0.00258	0.03021	0.01484	0.01659	0.00052
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
447																
448	Other															
449	Labor		0		0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,580	408	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,074	18,752	19,826	-	19,826	12,387	1,107	65	4,822	58	645	106	613	22
452	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		6,281	3,143	9,424	-	9,424	7,602	776	66	652	2	18	309	-	-
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,632	240	17	1,264	15	205	10	-	-
456	Retail 100%, Removed		12,452	(12,452)	0	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		29,704	10,317	40,021	0	40,021	28,200	2,531	194	6,889	76	869	627	613	22
459																
460	Total Depreciation Expense		1,181,428	10,543	1,191,971	55,676	1,136,295	704,148	63,227	4,085	271,112	3,259	38,185	7,035	42,467	2,778
461	Total Depreciation Expense Allocators						0.95329	0.61969	0.05564	0.00359	0.23859	0.00287	0.03360	0.00619	0.03737	0.00245
462																
463																
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	449	16,430	10,638	946	78	3,623	49	572	202	314	10
466	Net Total Plant		209,950	0	209,950	16,738	193,212	120,717	10,792	637	46,988	567	6,289	1,034	5,976	212
467	Transmission		5,773	(5,773)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		13,998	(13,998)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		271,510	(271,510)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		518,110	(291,281)	226,829	17,187	209,642	131,355	11,738	715	50,611	616	6,860	1,236	6,290	222
471	Total Taxes Other Allocator						0.92423	0.62657	0.05599	0.00341	0.24141	0.00294	0.03272	0.00590	0.03000	0.00106
472																
473																
474	**Income Tax Expense**															
475	Total Revenue	Line 13	6,519,524	(2,585,020)	3,934,503	236,402	3,698,101	2,323,996	207,547	13,524	876,135	10,760	122,296	25,695	113,104	5,043
476	Total Oper. Exp. Before Tax	Line 20	4,406,564	(2,344,973)	2,061,591	90,312	1,971,278	1,243,806	110,966	7,811	454,212	5,648	65,745	16,450	63,430	3,209
477	Net Oper. Income (NOI) before Tax		2,112,960	(240,047)	1,872,913	146,090	1,726,823	1,080,190	96,581	5,713	421,922	5,112	56,550	9,245	49,675	1,834
478	Interest Expense	Line 8 x WACC	491,918	(60,979)	430,939	34,319	396,620	247,859	22,165	1,320	96,885	1,172	13,070	2,129	11,606	413
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,621,042	(179,069)	1,441,973	111,771	1,330,203	832,331	74,416	4,393	325,037	3,939	43,481	7,116	38,068	1,421
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	1,621,042	(179,069)	1,441,973	111,771	1,330,203	832,331	74,416	4,393	325,037	3,939	43,481	7,116	38,068	1,421
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
484	State Temporary Differences	JSS Sch. 12	(699,116)		(699,116)	(47,972)	(651,144)	(405,427)	(36,267)	(2,201)	(158,448)	(1,906)	(21,760)	(3,519)	(20,959)	(656)
485	State Taxable Income	Ln 482:484	944,204	(179,069)	765,135	65,327	699,808	439,823	39,305	2,262	171,639	2,094	22,414	3,709	17,776	786
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	51,931	(9,849)	42,082	3,593	38,489	24,190	2,162	124	9,440	115	1,233	204	978	43
488	State Income Tax (Def.)	Ln 484 x Ln 486	38,451		38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	90,383	(9,849)	80,534	6,231	74,302	46,489	4,156	245	18,155	220	2,430	398	2,130	79
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	1,621,042	(179,069)	1,441,973	111,771	1,330,203	832,331	74,416	4,393	325,037	3,939	43,481	7,116	38,068	1,421
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
495	Fed Temporary Differences	JSS Sch. 12	(691,323)		(691,323)	(47,437)	(643,886)	(400,908)	(35,863)	(2,176)	(156,681)	(1,885)	(21,518)	(3,480)	(20,726)	(648)
496	State Income Tax Exp. (Cur.)	Line 487	(51,931)	9,849	(42,082)	(3,593)	(38,489)	(24,190)	(2,162)	(124)	(9,440)	(115)	(1,233)	(204)	(978)	(43)
497	Fed. Taxable Income	Ln 493:496	900,066	(169,220)	730,846	62,269	668,577	420,152	37,547	2,162	163,965	2,000	21,423	3,544	17,032	750
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	189,014	(35,536)	153,478	13,076	140,401	88,232	7,885	454	34,433	420	4,499	744	3,577	158

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	189,014	(35,536)	153,478	13,076	140,401	88,232	7,885	454	34,433	420	4,499	744	3,577	158
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
503	State Income Tax (Def.) Deductic	Ln 488 x Ln 498	(8,075)	-	(8,075)	(554)	(7,521)	(4,683)	(419)	(25)	(1,830)	(22)	(251)	(41)	(242)	(8)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
505	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)		(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,365)		(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
508	Total Federal Income Tax Exp.	Ln 501:507	204,930	(36,042)	168,888	21,583	147,305	93,048	8,307	458	36,078	443	4,520	769	3,496	186
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	240,945	(45,385)	195,560	16,670	178,891	112,422	10,047	579	43,873	535	5,732	948	4,554	201
511	Total Deferred Fed. & St. Income Ta:	Ln 488 + Ln 502:503	175,554	-	175,554	12,046	163,508	101,806	9,107	553	39,788	479	5,464	884	5,263	165
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
514	Total Amortization of ITC	Line 504	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
515	Total Amortization of PTC	Line 505	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	295,313	(45,891)	249,422	27,815	221,607	139,537	12,463	703	54,233	663	6,950	1,166	5,627	265
518			0													
519	Effective Tax Rate	Ln 510:512 /Ln479	25.67%	25.35%	25.71%	25.67%	25.71%	25.71%	25.71%	25.72%	25.71%	25.71%	25.72%	25.71%	25.76%	25.69%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
524	Interest Expense	Line 8 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)	(247,859)	(22,165)	(1,320)	(96,885)	(1,172)	(13,070)	(2,129)	(11,606)	(413)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
528	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
529	Amort of Excess ADIT	JSS Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(691,323)	-	(691,323)	(47,437)	(643,886)	(400,908)	(35,863)	(2,176)	(156,681)	(1,885)	(21,518)	(3,480)	(20,726)	(648)
532	Deferred Tax Federal	Ln 531 x Ln 498	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
533	Base for FIT Computation	Ln 523:532	680,675	(133,684)	546,992	47,108	499,883	314,304	28,086	1,613	122,648	1,497	15,979	2,647	12,545	564
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	180,939	(35,536)	145,403	12,522	132,880	83,549	7,466	429	32,603	398	4,248	704	3,335	150
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(249)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,458)	(506)	(1,964)	-	(1,964)	(1,223)	(109)	(7)	(478)	(6)	(66)	(11)	(63)	(2)
538	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	-	(95,934)	-	(95,934)	(59,214)	(5,306)	(344)	(23,379)	(279)	(3,415)	(531)	(3,391)	(75)
539	Amort of Excess ADIT	JSS Sch. 12	(23,365)	-	(23,365)	(872)	(22,493)	(14,005)	(1,253)	(76)	(5,473)	(66)	(752)	(122)	(724)	(23)
540	Total FIT before Adding Deferred	Ln 535:539	59,752	(36,042)	23,710	11,621	12,089	8,858	776	1	3,175	47	1	38	(856)	50
541	Total FIT - Deferred	Line 532	145,178	-	145,178	9,962	135,216	84,191	7,531	457	32,903	396	4,519	731	4,352	136
542	Total FIT - Current & Deferred	Ln 540:541	204,930	(36,042)	168,888	21,583	147,305	93,048	8,307	458	36,078	443	4,520	769	3,496	186
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,817,647	(194,156)	1,623,491	118,275	1,505,216	940,653	84,118	5,010	367,689	4,449	49,601	8,079	44,048	1,569
546	Interest Expense	Line 27 x WACC	(491,918)	60,979	(430,939)	(34,319)	(396,620)	(247,859)	(22,165)	(1,320)	(96,885)	(1,172)	(13,070)	(2,129)	(11,606)	(413)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,529	20,749	12,919	1,156	70	5,049	61	693	112	668	21
548	Temporary State Differences	JSS Sch. 12	(699,116)	-	(699,116)	(47,972)	(651,144)	(405,427)	(36,267)	(2,201)	(158,448)	(1,906)	(21,760)	(3,519)	(20,959)	(656)
549	State Deferred Tax	Ln 548 x Ln 486	38,451	-	38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
550	Net FIT Allowable	Line 542	204,930	(36,042)	168,888	21,583	147,305	93,048	8,307	458	36,078	443	4,520	769	3,496	186
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	892,273	(169,220)	723,053	61,734	661,319	415,633	37,143	2,138	162,199	1,979	21,181	3,505	16,799	743
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	51,931	(9,849)	42,082	3,593	38,489	24,190	2,162	124	9,440	115	1,233	204	978	43
555	Total SIT - Deferred	Line 549	38,451	-	38,451	2,638	35,813	22,298	1,995	121	8,715	105	1,197	194	1,153	36
556	Total SIT - Current & Deferred	Ln 554:555	90,383	(9,849)	80,534	6,231	74,302	46,489	4,156	245	18,155	220	2,430	398	2,130	79
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	295,313	(45,891)	249,422	27,815	221,607	139,537	12,463	703	54,233	663	6,950	1,166	5,627	265
561	Total Income Tax Allocator						0.88848	0.62966	0.05624	0.00317	0.24473	0.00299	0.03136	0.00526	0.02539	0.00120

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,775	1,346	94	7,096	86	1,153	58	-	-
566	Production Intermediate Demand				4,507	0.95240	4,292	2,577	235	16	1,238	15	201	10	-	-
567	Production Peaking Demand				3,540	0.97645	3,456	2,075	189	13	997	12	162	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,633	2,293	217	13,757	214	2,670	347	-	-
570	Production Intermediate Energy				5,393	0.94005	5,070	2,666	283	27	1,696	26	329	43	-	-
571	Production Peaking Energy				2,248	0.97043	2,181	1,147	122	12	729	11	142	18	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,489	370	35	2,219	34	431	56	-	-
573	Subtotal Production				88,168	0.99220	87,480	48,428	4,843	415	27,762	399	5,093	541	0	0
574	Transmission				13,729	0.70175	9,634	6,016	524	32	2,634	28	395	4	-	-
575	Distribution				39,404	1.00000	39,404	25,223	2,249	105	7,292	93	600	391	3,346	105
576	Subtotal Prod, Trans and Dist				141,301	0.96615	136,519	79,667	7,616	552	37,688	519	6,088	936	3,346	105
577	Customer Accounts				27,858	1.00000	27,858	24,329	1,781	201	665	0	2	879	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,426	324	37	120	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,950	362	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97341	175,109	113,372	10,082	831	38,608	520	6,091	2,154	3,346	105
581	Admin & General				80,612	0.97341	78,469	50,804	4,518	372	17,301	233	2,730	965	1,500	47
582	Total				260,504	0.97341	253,578	164,176	14,600	1,203	55,909	752	8,821	3,119	4,846	152
583	Total Labor Allocator						0.97341	0.64744	0.05758	0.00474	0.22048	0.00297	0.03479	0.01230	0.01911	0.00060

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	27,773,075	11,690,989	404,263	4,740,895	5,805,177	-	2,553,823	-	754,824	511,581	8,014	893,979	409,532
3	Accum. Depreciation & Amort.	Line 171	(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	-	(650,672)	-	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
4	Net Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	-	1,903,150	-	513,472	340,688	4,551	614,092	222,103
5	Construction Work in Progress	Line 229	890,854	496,215	5,089	190,553	157,787	-	30,057	-	3,394	2,499	482	1,268	3,510
6	Plant Held for Future Use	Line 239	122,482	100,478	1,059	16,887	2,975	-	184	-	54	38	1	64	741
7	Working Capital	Line 265	561,092	112,907	102,474	92,590	104,039	-	42,681	-	8,756	11,378	124	11,664	74,482
8	Total Rate Base		21,428,994	7,938,201	313,092	4,349,939	5,038,329	-	1,976,073	-	525,677	354,604	5,157	627,088	300,836
9															
10	Revenue														
11	Class Revenue	Line 287	3,645,999	1,355,004	242,347	558,856	731,006	-	291,346	-	53,606	87,236	517	113,089	212,992
12	Revenue Credits	Line 307	52,102	198	8	10,624	365	-	7,278	-	33,322	9	0	16	282
13	Total Revenue		3,698,101	1,355,203	242,355	569,480	731,371	-	298,624	-	86,929	87,245	517	113,104	213,274
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	626,478	105,188	186,065	36,447	77,260	-	31,749	-	13,990	12,779	63	14,708	148,228
17	Depreciation	Line 460	1,136,295	563,462	25,283	126,726	185,729	-	87,030	-	26,179	43,103	18	42,467	36,297
18	Tax Other Than Income Tax	Line 470	209,642	73,418	7,152	40,287	48,492	-	19,417	-	5,262	3,503	47	6,290	5,775
19	Gain/Loss on Disposition		(1,137)	(414)	(12)	(232)	(273)	-	(109)	-	(29)	(20)	(0)	(35)	(13)
20	Operating Expense before Tax		1,971,278	741,654	218,488	203,228	311,208	-	138,088	-	45,402	59,366	128	63,430	190,287
21	Income Tax Expense	Line 517	221,607	55,953	1,875	60,704	66,260	-	21,733	-	4,602	2,971	27	5,627	1,855
22	Total Operating Expense		2,192,885	797,607	220,362	263,932	377,468	-	159,821	-	50,004	62,337	155	69,056	192,142
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
26	Net Operating Income Required	Ln 8 x Ln 34	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	3,645,999	1,355,004	242,347	558,856	731,006	-	291,346	-	53,606	87,236	517	113,089	212,992
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	7.02%	7.02%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	3,645,999	1,355,004	242,347	558,856	731,006		291,346		53,606	87,236	517	113,089	212,992
37		Ln 29	-	-	-	-	-		-		-	-	-	-	-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		7,021,667	7,021,667	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		604,250	604,250	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		641,137	641,137	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		3,001,413	3,001,413	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		11,268,466	11,268,466	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,952	4,952	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,896	43,896	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,626,881	-	-	4,626,881	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		4,854,063	181,763	0	4,672,300	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03745	0.00000	0.96255	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		16,122,529	11,450,229	0	4,672,300	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.71020	0.00000	0.28980	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,645,502	-	-	-	5,645,502	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,456,382	-	-	-	-	-	2,456,382	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		734,062	-	-	-	-	-	-	-	734,062	-	-	-	-
71	Distribution Metering		496,923	-	-	-	-	-	-	-	-	496,923	-	-	-
72	Lighting Facilities		869,389	-	-	-	-	-	-	-	-	-	-	869,389	-
73	EV Solution		27,196	-	-	-	-	-	27,196	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		10,237,246	0	0	0	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55147	0.00000	0.24260	0.00000	0.07170	0.04854	0.00076	0.08492	0.00000
77															
78	Total Trans and Dist Plant		15,091,309	181,763	0	4,672,300	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01204	0.00000	0.30960	0.37409	0.00000	0.16457	0.00000	0.04864	0.03293	0.00052	0.05761	0.00000
80															
81	Total Prod, Trans and Dist Plant		26,359,775	11,450,229	0	4,672,300	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.43438	0.00000	0.17725	0.21417	0.00000	0.09422	0.00000	0.02785	0.01885	0.00030	0.03298	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,286,737	240,760	404,263	68,595	159,676	-	70,245	-	20,762	14,659	220	24,590	282,969
86	Retail 100%, Class = # Bills		128,567	-	-	-	-	-	-	-	-	-	-	-	128,567
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,415,304	240,760	404,263	68,595	159,676	0	70,245	0	20,762	14,659	220	24,590	411,536
89	General & Intangible Plant Allocators		1.00000	0.17011	0.28564	0.04847	0.11282	0.00000	0.04963	0.00000	0.01467	0.01036	0.00016	0.01737	0.29078
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
106	Total Gross Electric Plant Allocators		1.00000	0.42095	0.01456	0.17070	0.20902	0.00000	0.09195	0.00000	0.02718	0.01842	0.00029	0.03219	0.01475
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		3,083,521	3,083,521	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		421,083	421,083	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		463,870	463,870	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		353,857	353,857	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		4,322,331	4,322,331	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		651,634	-	-	651,634	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		678,153	21,069	0	657,085	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03107	0.00000	0.96893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		5,000,485	4,343,400	0	657,085	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86860	0.00000	0.13140	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		952,735	-	-	-	952,735	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		610,145	-	-	-	-	-	610,145	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		231,091	-	-	-	-	-	-	-	231,091	-	-	-	-
139	Distribution Metering		163,648	-	-	-	-	-	-	-	-	163,648	-	-	-
140	Lighting Facilities		267,734	-	-	-	-	-	-	-	-	-	-	267,734	-
141	EV Solution		5,811	-	-	-	-	-	5,811	-	-	-	-	-	-
142	Distribution IS Equipment		3,354	-	-	-	-	-	-	-	-	-	3,354	-	-
143	Distribution Plant Total		2,234,519	0	0	0	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42637	0.00000	0.27566	0.00000	0.10342	0.07324	0.00150	0.11982	0.00000
145															
146	Total Trans and Dist Plant		2,912,672	21,069	0	657,085	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00723	0.00000	0.22560	0.32710	0.00000	0.21147	0.00000	0.07934	0.05618	0.00115	0.09192	0.00000
148															
149	Total Prod, Trans and Dist Plant		7,235,004	4,343,400	0	657,085	952,735	0	615,956	0	231,091	163,648	3,354	267,734	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60033	0.00000	0.09082	0.13168	0.00000	0.08514	0.00000	0.03194	0.02262	0.00046	0.03701	0.00000
151															
152	General & Intangible Plant														
153	Labor		635,924	118,987	199,792	33,900	78,914	-	34,716	-	10,261	7,245	109	12,152	139,847
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		44,653	-	-	-	-	-	-	-	-	-	-	-	44,653
156	General & Intangible Plant Total		680,577	118,987	199,792	33,900	78,914	0	34,716	0	10,261	7,245	109	12,152	184,500
157	General & Intangible Plant Allocators		1.00000	0.17483	0.29356	0.04981	0.11595	0.00000	0.05101	0.00000	0.01508	0.01064	0.00016	0.01786	0.27109
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		7,918,509	4,462,387	199,792	690,985	1,031,649	0	650,672	0	241,351	170,893	3,463	279,887	187,429
172	Total Accum Deprec Allocators		1.00000	0.56354	0.02523	0.08726	0.13028	0.00000	0.08217	0.00000	0.03048	0.02158	0.00044	0.03535	0.02367
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		11,268,466	11,268,466	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(4,322,331)	(4,322,331)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,946,135	6,946,135	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		4,854,063	181,763	0	4,672,300	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(678,153)	(21,069)	0	(657,085)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		4,175,909	160,694	0	4,015,215	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03848	0.00000	0.96152	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		10,237,246	0	0	0	5,645,502	0	2,483,578	0	734,062	496,923	7,793	869,389	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(2,234,519)	0	0	0	(952,735)	0	(615,956)	0	(231,091)	(163,648)	(3,354)	(267,734)	0
188	Distribution Net Plant		8,002,727	0	0	0	4,692,766	0	1,867,622	0	502,971	333,274	4,439	601,655	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58640	0.00000	0.23337	0.00000	0.06285	0.04165	0.00055	0.07518	0.00000
190															
191	General & Intangible Gross Plant		1,415,304	240,760	404,263	68,595	159,676	0	70,245	0	20,762	14,659	220	24,590	411,536
192	General & Intangible Reserve		(680,577)	(118,987)	(199,792)	(33,900)	(78,914)	0	(34,716)	0	(10,261)	(7,245)	(109)	(12,152)	(184,500)
193	General & Intangible Net Plant		734,728	121,773	204,470	34,694	80,762	0	35,529	0	10,501	7,414	111	12,437	227,036
194	General & Intangible Net Plant Allocators		1.00000	0.16574	0.27829	0.04722	0.10992	0.00000	0.04836	0.00000	0.01429	0.01009	0.00015	0.01693	0.30901
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
207	Total Reserve		(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	0	(650,672)	0	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
208	Total Net Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	0	1,903,150	0	513,472	340,688	4,551	614,092	222,103
209	Total Net Plant Allocators		1.00000	0.36408	0.01030	0.20398	0.24042	0.00000	0.09585	0.00000	0.02586	0.01716	0.00023	0.03093	0.01119
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		193,803	193,803	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		19,700	19,700	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		16,552	16,552	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		267,801	267,801	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		192,329	-	-	192,329	-	-	-	-	-	-	-	-	-
218	Distribution Primary		158,862	-	-	-	158,862	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		30,401	-	-	-	-	-	30,401	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,464	-	-	-	-	-	-	-	3,464	-	-	-	-
223	Distribution Metering		2,534	-	-	-	-	-	-	-	-	2,534	-	-	-
224	Lighting Facilities		1,354	-	-	-	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		482	-	-	-	-	-	-	-	-	-	482	-	-
226	Labor		16,626	3,111	5,223	886	2,063	-	908	-	268	189	3	318	3,656
227	Retail 100%, Class = Net Plant		(13,053)	(4,752)	(134)	(2,663)	(3,138)	-	(1,251)	-	(338)	(224)	(3)	(404)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		890,854	496,215	5,089	190,553	157,787	0	30,057	0	3,394	2,499	482	1,268	3,510
230	Total Construction Work in Progress Allocator		1.00000	0.55701	0.00571	0.21390	0.17712	0.00000	0.03374	0.00000	0.00381	0.00281	0.00054	0.00142	0.00394
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		98,700	98,700	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,707	-	-	16,707	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,370	631	1,059	180	418	-	184	-	54	38	1	64	741
239	Plant Held for Future Use Total		122,482	100,478	1,059	16,887	2,975	0	184	0	54	38	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.82035	0.00865	0.13787	0.02429	0.00000	0.00150	0.00000	0.00044	0.00031	0.00000	0.00053	0.00605
241															
242															
243	**Working Capital**														
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		5,830	5,830	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		6,359	6,359	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		110,363	-	110,363	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		93,486	-	93,486	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(374,039)	(63,018)	(111,470)	(21,835)	(46,286)	-	(19,027)	-	(8,381)	(7,656)	(38)	(8,766)	(87,561)
255	Retail 100%, Class = # Bills		151,479	-	-	-	-	-	-	-	-	-	-	-	151,479
256	Retail 100%, Class = Prod		(213,772)	(213,772)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		446,141	162,430	4,595	91,003	107,263	-	42,765	-	11,538	7,655	102	13,799	4,991
258	Retail 100%, Class = T&D		(96,030)	(1,157)	-	(29,731)	(35,924)	-	(15,804)	-	(4,671)	(3,162)	(50)	(5,532)	-
259	Retail 100%, Class = Metering		7,580	-	-	-	-	-	-	-	-	7,580	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,875)	(8,875)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,880	159,067	5,500	64,504	78,985	-	34,747	-	10,270	6,961	109	12,163	5,572
264	Gross Trans Plant		(11,794)	(442)	-	(11,352)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		561,092	112,907	102,474	92,590	104,039	0	42,681	0	8,756	11,378	124	11,664	74,482
266	Total Working Capital Allocator		1.00000	0.20123	0.18263	0.16502	0.18542	0.00000	0.07607	0.00000	0.01560	0.02028	0.00022	0.02079	0.13274
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		27,773,075	11,690,989	404,263	4,740,895	5,805,177	0	2,553,823	0	754,824	511,581	8,014	893,979	409,532
271	Accumulated Depreciation		(7,918,509)	(4,462,387)	(199,792)	(690,985)	(1,031,649)	0	(650,672)	0	(241,351)	(170,893)	(3,463)	(279,887)	(187,429)
272	Net Electric Plant in Service		19,854,566	7,228,602	204,470	4,049,909	4,773,528	0	1,903,150	0	513,472	340,688	4,551	614,092	222,103
273	Construction Work in Progress		890,854	496,215	5,089	190,553	157,787	0	30,057	0	3,394	2,499	482	1,268	3,510
274	Plant Held for Future Use		122,482	100,478	1,059	16,887	2,975	0	184	0	54	38	1	64	741
275	Working Capital		561,092	112,907	102,474	92,590	104,039	0	42,681	0	8,756	11,378	124	11,664	74,482
276	Total Rate Base		21,428,994	7,938,201	313,092	4,349,939	5,038,329	0	1,976,073	0	525,677	354,604	5,157	627,088	300,836
277	Total Rate Base Allocator		1.00000	0.37044	0.01461	0.20299	0.23512	0.00000	0.09221	0.00000	0.02453	0.01655	0.00024	0.02926	0.01404
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		3,417,415	1,248,058	242,347	558,856	731,006	-	282,796	-	53,606	87,236	517	-	212,992
282	Production Solar Demand		106,946	106,946	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
284	Lighting Facilities Revenue		113,089											113,089	
285	Retail Revenue		3,645,999	1,355,004	242,347	558,856	731,006	-	291,346	-	53,606	87,236	517	113,089	212,992
286	Wholesale 100%														
287	Total Class Revenue		3,645,999	1,355,004	242,347	558,856	731,006	0	291,346	0	53,606	87,236	517	113,089	212,992
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37164	0.06647	0.15328	0.20050	0.00000	0.07991	0.00000	0.01470	0.02393	0.00014	0.03102	0.05842
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,476,494	1,299,249	240,480	508,776	665,110	-	276,891	-	82,326	84,274	491	107,478	211,419
292	Less Lighting Facilities		(107,478)											(107,478)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		3,369,016	1,299,249	240,480	508,776	665,110	-	276,891	-	82,326	84,274	491	-	211,419
294	Function Allocator for Electric Revenue		1.00000	0.38565	0.07138	0.15102	0.19742	0.00000	0.08219	0.00000	0.02444	0.02501	0.00015	0.00000	0.06275
295															
296															
297	**Revenue Credits**														
298	Transmission		10,515	-	-	10,515	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		536	198	8	109	126	-	49	-	13	9	0	16	8
307	Total Revenue Credits		52,102	198	8	10,624	365	0	7,278	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00381	0.00015	0.20391	0.00700	0.00000	0.13968	0.00000	0.63956	0.00017	0.00000	0.00030	0.00541
309															
310															
311	**O&M Expense**														
312	Production Demand														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		35,428	35,428	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,932	2,932	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		5,469	5,469	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		16,434	16,434	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		60,263	60,263	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		101,968	-	101,968	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,136	-	9,136	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,332	-	8,332	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,926	-	7,926	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,363	0	127,363	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		187,626	60,263	127,363	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.32119	0.67881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		219	219	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		22,495	-	-	22,495	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		118	-	-	118	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		23,086	473	0	22,613	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02049	0.00000	0.97951	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		49,394	-	-	-	49,394	-	-	-	-	-	-	-	-
343	Distribution Secondary		19,414	-	-	-	-	-	19,414	-	-	-	-	-	-
344	Distribution Service		10,367	-	-	-	-	-	-	-	10,367	-	-	-	-
345	Distribution Metering		9,998	-	-	-	-	-	-	-	-	9,998	-	-	-
346	Lighting Facilities		10,342	-	-	-	-	-	-	-	-	-	-	10,342	-
347	EV Solution		87	-	-	-	-	-	87	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		99,626	0	0	0	49,394	0	19,501	0	10,367	9,998	25	10,342	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49580	0.00000	0.19574	0.00000	0.10406	0.10035	0.00025	0.10380	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		81,511	-	-	-	-	-	-	-	-	-	-	-	81,511
356	Customer Accounting O&M		81,753	0	0	0	0	0	0	0	0	241	0	0	81,511
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00295	0.00000	0.00000	0.99705
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,379	-	-	-	-	-	-	-	-	-	-	-	3,379
361	Customer Serv & Info. O&M		3,379	0	0	0	0	0	0	0	0	0	0	0	3,379
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		15,796	-	-	-	-	-	-	-	-	-	-	-	15,796
366	Sales O&M		15,796	0	0	0	0	0	0	0	0	0	0	0	15,796
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		185,779	34,761	58,367	9,904	23,054	-	10,142	-	2,998	2,116	32	3,550	40,855
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,021	9,691	335	3,930	4,812	-	2,117	-	626	424	7	741	339
373	Retail 100%, Class = # Bills		4,273	-	-	-	-	-	-	-	-	-	-	-	4,273
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		213,074	44,452	58,702	13,833	27,866	0	12,259	0	3,623	2,540	38	4,291	45,468
379	Admin & General O&M Allocators		1.00000	0.20862	0.27550	0.06492	0.13078	0.00000	0.05753	0.00000	0.01700	0.01192	0.00018	0.02014	0.21339
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		624,340	105,188	186,065	36,447	77,260	0	31,760	0	13,990	12,779	63	14,633	146,155
387	Total O&M Allocators		1.00000	0.16848	0.29802	0.05838	0.12375	0.00000	0.05087	0.00000	0.02241	0.02047	0.00010	0.02344	0.23409
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2,138						(11)					75	2,073
390	Total Adjusted O&M		626,478	105,188	186,065	36,447	77,260	-	31,749	-	13,990	12,779	63	14,708	148,228
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		333,201	333,201	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		56,711	56,711	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,116	30,116	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		113,329	113,329	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		533,356	533,356	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		117,427	-	-	117,427	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		121,995	3,569	0	118,427	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02925	0.00000	0.97075	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		655,351	536,925	0	118,427	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81929	0.00000	0.18071	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		171,057	-	-	-	171,057	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		78,063	-	-	-	-	-	78,063	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		24,378	-	-	-	-	-	-	-	24,378	-	-	-	-
423	Distribution Metering		32,430	-	-	-	-	-	-	-	-	32,430	-	-	-
424	Lighting Facilities		40,328	-	-	-	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	-	-	-	-	-	2,709	-	-	-	-	-	-
427	Distribution Plant Total		348,966	0	0	0	171,057	0	80,772	0	24,378	32,430	0	40,328	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49018	0.00000	0.23146	0.00000	0.06986	0.09293	0.00000	0.11557	0.00000
429															
430	Total Trans and Dist Plant		470,961	3,569	0	118,427	171,057	0	80,772	0	24,378	32,430	0	40,328	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00758	0.00000	0.25146	0.36321	0.00000	0.17151	0.00000	0.05176	0.06886	0.00000	0.08563	0.00000
432															
433	Total Prod, Trans and Dist Plant		1,004,317	536,925	0	118,427	171,057	0	80,772	0	24,378	32,430	0	40,328	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53462	0.00000	0.11792	0.17032	0.00000	0.08043	0.00000	0.02427	0.03229	0.00000	0.04016	0.00000
435															
436	General & Intangible Plant														
437	Labor		79,823	14,936	25,079	4,255	9,906	-	4,358	-	1,288	909	14	1,525	17,554

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		12,134	-	-	-	-	-	-	-	-	-	-	-	12,134
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		91,957	14,936	25,079	4,255	9,906	0	4,358	0	1,288	909	14	1,525	29,688
441	General & Intangible Plant Allocators		1.00000	0.16242	0.27272	0.04627	0.10772	0.00000	0.04739	0.00000	0.01401	0.00989	0.00015	0.01659	0.32284
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		19,826	7,218	204	4,044	4,767	-	1,900	-	513	340	5	613	222
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		9,424	-	-	-	-	-	-	-	-	9,424	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,021	11,601	204	4,044	4,767	0	1,900	0	513	9,764	5	613	6,609
459															
460	Total Depreciation Expense		1,136,295	563,462	25,283	126,726	185,729	0	87,030	0	26,179	43,103	18	42,467	36,297
461	Total Depreciation Expense Allocators		1.00000	0.49588	0.02225	0.11153	0.16345	0.00000	0.07659	0.00000	0.02304	0.03793	0.00002	0.03737	0.03194
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,430	3,074	5,162	876	2,039	-	897	-	265	187	3	314	3,613
466	Net Total Plant		193,212	70,344	1,990	39,411	46,453	-	18,520	-	4,997	3,315	44	5,976	2,161
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		209,642	73,418	7,152	40,287	48,492	0	19,417	0	5,262	3,503	47	6,290	5,775
471	Total Taxes Other Allocator		1.00000	0.35021	0.03411	0.19217	0.23131	0.00000	0.09262	0.00000	0.02510	0.01671	0.00022	0.03000	0.02754
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,698,101	1,355,203	242,355	569,480	731,371	0	298,624	0	86,929	87,245	517	113,104	213,274
476	Total Oper. Exp. Before Tax	Line 20	1,971,278	741,654	218,488	203,228	311,208	0	138,088	0	45,402	59,366	128	63,430	190,287
477	Net Oper. Income (NOI) before Tax		1,726,823	613,548	23,867	366,253	420,163	0	160,536	0	41,527	27,879	389	49,675	22,986
478	Interest Expense	Line 8 x WACC	396,620	146,925	5,795	80,511	93,252	-	36,574	-	9,730	6,563	95	11,606	5,568
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,330,203	466,624	18,072	285,742	326,910	-	123,962	-	31,797	21,316	294	38,068	17,418
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,330,203	466,624	18,072	285,742	326,910	0	123,962	0	31,797	21,316	294	38,068	17,418
483	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
484	State Temporary Differences	JSS Sch. 12	(651,144)	(274,097)	(9,478)	(111,151)	(136,103)	-	(59,875)	-	(17,697)	(11,994)	(188)	(20,959)	(9,602)
485	State Taxable Income	Ln 482:484	699,808	201,261	8,896	178,133	195,144	0	65,995	0	14,664	9,704	112	17,776	8,123
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	38,489	11,069	489	9,797	10,733	-	3,630	-	807	534	6	978	447
488	State Income Tax (Def.)	Ln 484 x Ln 486	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	74,302	26,145	1,011	15,911	18,219	-	6,923	-	1,780	1,193	16	2,130	975
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,330,203	466,624	18,072	285,742	326,910	-	123,962	-	31,797	21,316	294	38,068	17,418
494	Fed & St Permanent Differences	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
495	Fed Temporary Differences	JSS Sch. 12	(643,886)	(271,042)	(9,372)	(109,912)	(134,586)	-	(59,207)	-	(17,500)	(11,860)	(186)	(20,726)	(9,495)
496	State Income Tax Exp. (Cur.)	Line 487	(38,489)	(11,069)	(489)	(9,797)	(10,733)	-	(3,630)	-	(807)	(534)	(6)	(978)	(447)
497	Fed. Taxable Income	Ln 493:496	668,577	193,247	8,512	169,574	185,928	-	63,033	-	14,055	9,304	108	17,032	7,783
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	140,401	40,582	1,788	35,611	39,045	-	13,237	-	2,952	1,954	23	3,577	1,634

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	140,401	40,582	1,788	35,611	39,045	-	13,237	-	2,952	1,954	23	3,577	1,634
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,521)	(3,166)	(109)	(1,284)	(1,572)	-	(692)	-	(204)	(139)	(2)	(242)	(111)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
505	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
508	Total Federal Income Tax Exp.	Ln 501:507	147,305	29,808	864	44,794	48,042	-	14,810	-	2,823	1,778	10	3,496	880
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	178,891	51,651	2,277	45,408	49,778	-	16,867	-	3,758	2,488	29	4,554	2,081
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	163,508	68,828	2,380	27,911	34,177	-	15,035	-	4,444	3,012	47	5,263	2,411
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
514	Total Amortization of ITC	Line 504	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
515	Total Amortization of PTC	Line 505	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	221,607	55,953	1,875	60,704	66,260	-	21,733	-	4,602	2,971	27	5,627	1,855
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	25.82%	25.76%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
524	Interest Expense	Line 8 x WACC	(396,620)	(146,925)	(5,795)	(80,511)	(93,252)	-	(36,574)	-	(9,730)	(6,563)	(95)	(11,606)	(5,568)
525	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
528	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
529	Amort of Excess ADIT	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(643,886)	(271,042)	(9,372)	(109,912)	(134,586)	-	(59,207)	-	(17,500)	(11,860)	(186)	(20,726)	(9,495)
532	Deferred Tax Federal	Ln 531 x Ln 498	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
533	Base for FIT Computation	Ln 523:532	499,883	140,755	6,313	129,134	140,970	-	47,194	-	10,335	6,829	77	12,545	5,731
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	132,880	37,416	1,678	34,327	37,473	-	12,545	-	2,747	1,815	20	3,335	1,524
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(168)	(6)	(68)	(84)	-	(37)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,964)	(827)	(29)	(335)	(411)	-	(181)	-	(53)	(36)	(1)	(63)	(29)
538	Federal Income Tax (PTC)	JSS Sch. 12	(95,934)	(54,063)	(2,421)	(8,371)	(12,499)	-	(7,883)	-	(2,924)	(2,070)	(42)	(3,391)	(2,271)
539	Amort of Excess ADIT	JSS Sch. 12	(22,493)	(9,469)	(327)	(3,840)	(4,702)	-	(2,068)	-	(611)	(414)	(6)	(724)	(332)
540	Total FIT before Adding Deferred	Ln 535:539	12,089	(27,110)	(1,104)	21,712	19,779	-	2,377	-	(852)	(713)	(29)	(856)	(1,114)
541	Total FIT - Deferred	Line 532	135,216	56,919	1,968	23,082	28,263	-	12,434	-	3,675	2,491	39	4,352	1,994
542	Total FIT - Current & Deferred	Ln 540:541	147,305	29,808	864	44,794	48,042	-	14,810	-	2,823	1,778	10	3,496	880
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,505,216	557,595	21,992	305,548	353,902	-	138,803	-	36,925	24,908	362	44,048	21,131
546	Interest Expense	Line 27 x WACC	(396,620)	(146,925)	(5,795)	(80,511)	(93,252)	-	(36,574)	-	(9,730)	(6,563)	(95)	(11,606)	(5,568)
547	Permanent Diff Fed & State	JSS Sch. 12	20,749	8,734	302	3,542	4,337	-	1,908	-	564	382	6	668	306
548	Temporary State Differences	JSS Sch. 12	(651,144)	(274,097)	(9,478)	(111,151)	(136,103)	-	(59,875)	-	(17,697)	(11,994)	(188)	(20,959)	(9,602)
549	State Deferred Tax	Ln 548 x Ln 486	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
550	Net FIT Allowable	Line 542	147,305	29,808	864	44,794	48,042	-	14,810	-	2,823	1,778	10	3,496	880
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	661,319	190,192	8,407	168,335	184,411	-	62,366	-	13,858	9,170	106	16,799	7,676
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	38,489	11,069	489	9,797	10,733	-	3,630	-	807	534	6	978	447
555	Total SIT - Deferred	Line 549	35,813	15,075	521	6,113	7,486	-	3,293	-	973	660	10	1,153	528
556	Total SIT - Current & Deferred	Ln 554:555	74,302	26,145	1,011	15,911	18,219	-	6,923	-	1,780	1,193	16	2,130	975
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	221,607	55,953	1,875	60,704	66,260	-	21,733	-	4,602	2,971	27	5,627	1,855
561	Total Income Tax Allocator		1.00000	0.25249	0.00846	0.27393	0.29900	0.00000	0.09807	0.00000	0.02077	0.01341	0.00012	0.02539	0.00837

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,292	4,292	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,456	3,456	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,070	-	5,070	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,181	-	2,181	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,480	32,465	55,015	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,634	299	-	9,335	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,730	-	9,559	-	2,825	1,913	30	3,346	-
576	Subtotal Prod, Trans and Dist		136,519	32,765	55,015	9,335	21,730	0	9,559	0	2,825	1,913	30	3,346	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	82	-	-	27,776
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,109	32,765	55,015	9,335	21,730	-	9,559	-	2,825	1,995	30	3,346	38,509
581	Admin & General		78,469	14,682	24,653	4,183	9,737	-	4,284	-	1,266	894	13	1,500	17,256
582	Total		253,578	47,447	79,668	13,518	31,467	-	13,843	-	4,092	2,889	43	4,846	55,765
583	Total Labor Allocator		1.00000	0.18711	0.31418	0.05331	0.12409	0.00000	0.05459	0.00000	0.01614	0.01139	0.00017	0.01911	0.21991

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	17,292,571	7,019,270	212,627	2,964,079	3,706,383	-	1,960,253	-	659,570	412,646	-	-	357,742
3	Accum. Depreciation & Amort.	Line 171	(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	-	(500,165)	-	(210,895)	(137,844)	-	-	(163,726)
4	Net Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	-	1,460,088	-	448,676	274,802	-	-	194,016
5	Construction Work in Progress	Line 229	551,859	297,927	2,677	119,136	100,741	-	23,330	-	2,966	2,016	-	-	3,066
6	Plant Held for Future Use	Line 239	74,209	60,327	557	10,558	1,900	-	141	-	48	31	-	-	647
7	Working Capital	Line 265	360,576	67,789	53,897	57,888	66,425	-	32,686	-	7,651	9,177	-	-	65,063
8	Total Rate Base		13,391,602	4,766,096	164,674	2,719,647	3,216,780	-	1,516,245	-	459,340	286,027	-	-	262,792
9															
10	Revenue														
11	Class Revenue	Line 287	2,281,979	813,544	127,465	349,405	466,719	-	222,193	-	46,842	70,366	-	-	185,445
12	Revenue Credits	Line 307	42,017	119	4	6,642	233	-	5,648	-	29,117	7	-	-	246
13	Total Revenue		2,323,996	813,664	127,469	356,048	466,952	-	227,840	-	75,959	70,373	-	-	185,691
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	409,013	63,155	97,863	22,787	49,328	-	24,476	-	12,225	10,308	-	-	128,871
17	Depreciation	Line 460	704,148	338,302	13,298	79,231	118,581	-	65,386	-	22,876	34,768	-	-	31,707
18	Tax Other Than Income Tax	Line 470	131,355	44,080	3,762	25,188	30,960	-	14,897	-	4,598	2,825	-	-	5,044
19	Gain/Loss on Disposition		(710)	(248)	(6)	(145)	(174)	-	(84)	-	(26)	(16)	-	-	(11)
20	Operating Expense before Tax		1,243,806	445,289	114,916	127,061	198,694	-	104,676	-	39,672	47,885	-	-	165,612
21	Income Tax Expense	Line 517	139,537	33,594	986	37,953	42,305	-	16,660	-	4,022	2,397	-	-	1,620
22	Total Operating Expense		1,383,343	478,883	115,902	165,014	240,999	-	121,336	-	43,694	50,282	-	-	167,232
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
26	Net Operating Income Required	Ln 8 x Ln 34	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	2,281,979	813,544	127,465	349,405	466,719	-	222,193	-	46,842	70,366	-	-	185,445
32															
33		Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	2,281,979	813,544	127,465	349,405	466,719		222,193		46,842	70,366			185,445
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,215,809	4,215,809	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		362,791	362,791	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		384,939	384,939	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,802,048	1,802,048	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,765,587	6,765,587	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		50,533	50,533	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,973	2,973	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,355	26,355	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,269	29,269	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,892,796	-	-	2,892,796	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,397	-	-	28,397	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		3,030,323	109,130	0	2,921,193	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03601	0.00000	0.96399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		9,795,910	6,874,718	0	2,921,193	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.70179	0.00000	0.29821	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,604,437	-	-	-	3,604,437	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,906,335	-	-	-	-	-	1,906,335	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		641,428	-	-	-	-	-	-	-	641,428	-	-	-	-
71	Distribution Metering		400,822	-	-	-	-	-	-	-	-	400,822	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,553,022	0	0	0	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55004	0.00000	0.29091	0.00000	0.09788	0.06117	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,583,345	109,130	0	2,921,193	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.30482	0.37611	0.00000	0.19892	0.00000	0.06693	0.04182	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		16,348,932	6,874,718	0	2,921,193	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42050	0.00000	0.17868	0.22047	0.00000	0.11660	0.00000	0.03923	0.02452	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		833,081	144,552	212,627	42,886	101,947	-	53,918	-	18,142	11,824	-	-	247,185
86	Retail 100%, Class = # Bills		112,309	-	-	-	-	-	-	-	-	-	-	-	112,309
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		945,390	144,552	212,627	42,886	101,947	0	53,918	0	18,142	11,824	0	0	359,494
89	General & Intangible Plant Allocators		1.00000	0.15290	0.22491	0.04536	0.10784	0.00000	0.05703	0.00000	0.01919	0.01251	0.00000	0.00000	0.38026
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,751)	-	-	-	-	-	-	-	-	-	-	-	(1,751)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,751)	0	0	0	0	0	0	0	0	0	0	0	(1,751)
104															
105	Total Gross Electric Plant in Service		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
106	Total Gross Electric Plant Allocators		1.00000	0.40591	0.01230	0.17141	0.21433	0.00000	0.11336	0.00000	0.03814	0.02386	0.00000	0.00000	0.02069
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,851,346	1,851,346	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		252,818	252,818	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		278,507	278,507	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		212,456	212,456	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,595,128	2,595,128	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		8,656	8,656	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,247	1,247	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,565	1,565	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,181	1,181	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		407,412	-	-	407,412	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		3,408	-	-	3,408	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		423,469	12,650	0	410,819	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.02987	0.00000	0.97013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		3,018,597	2,607,777	0	410,819	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86390	0.00000	0.13610	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		608,285	-	-	-	608,285	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		473,518	-	-	-	-	-	473,518	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		201,929	-	-	-	-	-	-	-	201,929	-	-	-	-
139	Distribution Metering		132,000	-	-	-	-	-	-	-	-	132,000	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,415,732	0	0	0	608,285	0	473,518	0	201,929	132,000	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42966	0.00000	0.33447	0.00000	0.14263	0.09324	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,839,201	12,650	0	410,819	608,285	0	473,518	0	201,929	132,000	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00688	0.00000	0.22337	0.33073	0.00000	0.25746	0.00000	0.10979	0.07177	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,434,328	2,607,777	0	410,819	608,285	0	473,518	0	201,929	132,000	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58809	0.00000	0.09265	0.13718	0.00000	0.10678	0.00000	0.04554	0.02977	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		411,720	71,440	105,083	21,195	50,384	-	26,647	-	8,966	5,843	-	-	122,162
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		39,006	-	-	-	-	-	-	-	-	-	-	-	39,006
156	General & Intangible Plant Total		450,727	71,440	105,083	21,195	50,384	0	26,647	0	8,966	5,843	0	0	161,168
157	General & Intangible Plant Allocators		1.00000	0.15850	0.23314	0.04702	0.11178	0.00000	0.05912	0.00000	0.01989	0.01296	0.00000	0.00000	0.35757
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,558	-	-	-	-	-	-	-	-	-	-	-	2,558
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,558	0	0	0	0	0	0	0	0	0	0	0	2,558
170															
171	Total Accumulated Depreciation		4,887,613	2,679,217	105,083	432,014	658,669	0	500,165	0	210,895	137,844	0	0	163,726
172	Total Accum Deprec Allocators		1.00000	0.54816	0.02150	0.08839	0.13476	0.00000	0.10233	0.00000	0.04315	0.02820	0.00000	0.00000	0.03350
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,765,587	6,765,587	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,595,128)	(2,595,128)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,170,459	4,170,459	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		3,030,323	109,130	0	2,921,193	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(423,469)	(12,650)	0	(410,819)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,606,854	96,481	0	2,510,373	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03701	0.00000	0.96299	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,553,022	0	0	0	3,604,437	0	1,906,335	0	641,428	400,822	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(1,415,732)	0	0	0	(608,285)	0	(473,518)	0	(201,929)	(132,000)	0	0	0
188	Distribution Net Plant		5,137,290	0	0	0	2,996,152	0	1,432,817	0	439,500	268,822	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58322	0.00000	0.27891	0.00000	0.08555	0.05233	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		945,390	144,552	212,627	42,886	101,947	0	53,918	0	18,142	11,824	0	0	359,494
192	General & Intangible Reserve		(450,727)	(71,440)	(105,083)	(21,195)	(50,384)	0	(26,647)	0	(8,966)	(5,843)	0	0	(161,168)
193	General & Intangible Net Plant		494,663	73,112	107,544	21,691	51,563	0	27,271	0	9,176	5,980	0	0	198,325
194	General & Intangible Net Plant Allocators		1.00000	0.14780	0.21741	0.04385	0.10424	0.00000	0.05513	0.00000	0.01855	0.01209	0.00000	0.00000	0.40093
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,751)	0	0	0	0	0	0	0	0	0	0	0	(1,751)
202	Other Reserve		(2,558)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,558)
203	Other Net Plant		(4,309)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,309)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
207	Total Reserve		(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	0	(500,165)	0	(210,895)	(137,844)	0	0	(163,726)
208	Total Net Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	0	1,460,088	0	448,676	274,802	0	0	194,016
209	Total Net Plant Allocators		1.00000	0.34986	0.00867	0.20412	0.24569	0.00000	0.11770	0.00000	0.03617	0.02215	0.00000	0.00000	0.01564
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		116,359	116,359	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		11,828	11,828	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,938	9,938	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		160,788	160,788	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		120,247	-	-	120,247	-	-	-	-	-	-	-	-	-
218	Distribution Primary		101,427	-	-	-	101,427	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		23,593	-	-	-	-	-	23,593	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		3,027	-	-	-	-	-	-	-	3,027	-	-	-	-
223	Distribution Metering		2,044	-	-	-	-	-	-	-	-	2,044	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		10,764	1,868	2,747	554	1,317	-	697	-	234	153	-	-	3,194
227	Retail 100%, Class = Net Plant		(8,155)	(2,853)	(71)	(1,665)	(2,004)	-	(960)	-	(295)	(181)	-	-	(128)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		551,859	297,927	2,677	119,136	100,741	0	23,330	0	2,966	2,016	0	0	3,066
230	Total Construction Work in Progress Allocator		1.00000	0.53986	0.00485	0.21588	0.18255	0.00000	0.04228	0.00000	0.00537	0.00365	0.00000	0.00000	0.00556
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		59,260	59,260	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		689	689	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,446	-	-	10,446	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,633	-	-	-	1,633	-	-	-	-	-	-	-	-
238	Labor		2,182	379	557	112	267	-	141	-	48	31	-	-	647
239	Plant Held for Future Use Total		74,209	60,327	557	10,558	1,900	0	141	0	48	31	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.81294	0.00750	0.14227	0.02560	0.00000	0.00190	0.00000	0.00064	0.00042	0.00000	0.00000	0.00872
241															
242															
243	**Working Capital**														
244	Production Base Demand		39,327	39,327	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		3,818	3,818	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		58,047	-	58,047	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,170	-	49,170	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		589	589	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(244,319)	(37,836)	(58,629)	(13,652)	(29,552)	-	(14,664)	-	(7,324)	(6,175)	-	-	(76,488)
255	Retail 100%, Class = # Bills		132,323	-	-	-	-	-	-	-	-	-	-	-	132,323
256	Retail 100%, Class = Prod		(128,349)	(128,349)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		278,745	97,523	2,417	56,897	68,484	-	32,809	-	10,082	6,175	-	-	4,360
258	Retail 100%, Class = T&D		(60,981)	(694)	-	(18,588)	(22,936)	-	(12,130)	-	(4,082)	(2,551)	-	-	-
259	Retail 100%, Class = Metering		6,114	-	-	-	-	-	-	-	-	6,114	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,328)	(5,328)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		235,282	95,504	2,893	40,329	50,429	-	26,671	-	8,974	5,614	-	-	4,867
264	Gross Trans Plant		(7,363)	(265)	-	(7,098)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		360,576	67,789	53,897	57,888	66,425	0	32,686	0	7,651	9,177	0	0	65,063
266	Total Working Capital Allocator		1.00000	0.18800	0.14948	0.16054	0.18422	0.00000	0.09065	0.00000	0.02122	0.02545	0.00000	0.00000	0.18044
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		17,292,571	7,019,270	212,627	2,964,079	3,706,383	0	1,960,253	0	659,570	412,646	0	0	357,742
271	Accumulated Depreciation		(4,887,613)	(2,679,217)	(105,083)	(432,014)	(658,669)	0	(500,165)	0	(210,895)	(137,844)	0	0	(163,726)
272	Net Electric Plant in Service		12,404,958	4,340,053	107,544	2,532,065	3,047,715	0	1,460,088	0	448,676	274,802	0	0	194,016
273	Construction Work in Progress		551,859	297,927	2,677	119,136	100,741	0	23,330	0	2,966	2,016	0	0	3,066
274	Plant Held for Future Use		74,209	60,327	557	10,558	1,900	0	141	0	48	31	0	0	647
275	Working Capital		360,576	67,789	53,897	57,888	66,425	0	32,686	0	7,651	9,177	0	0	65,063
276	Total Rate Base		13,391,602	4,766,096	164,674	2,719,647	3,216,780	0	1,516,245	0	459,340	286,027	0	0	262,792
277	Total Rate Base Allocator		1.00000	0.35590	0.01230	0.20309	0.24021	0.00000	0.11322	0.00000	0.03430	0.02136	0.00000	0.00000	0.01962
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		2,217,769	749,334	127,465	349,405	466,719	-	222,193	-	46,842	70,366	-	-	185,445
282	Production Solar Demand		64,210	64,210	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
285	Retail Revenue		2,281,979	813,544	127,465	349,405	466,719	-	222,193	-	46,842	70,366	-	-	185,445
286	Wholesale 100%														
287	Total Class Revenue		2,281,979	813,544	127,465	349,405	466,719	0	222,193	0	46,842	70,366	0	0	185,445
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35651	0.05586	0.15312	0.20452	0.00000	0.09737	0.00000	0.02053	0.03084	0.00000	0.00000	0.08126
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,184,459	780,069	126,483	318,094	424,647	-	211,180	-	71,937	67,976	-	-	184,071
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		2,184,459	780,069	126,483	318,094	424,647	-	211,180	-	71,937	67,976	-	-	184,071
294	Function Allocator for Electric Revenue		1.00000	0.35710	0.05790	0.14562	0.19439	0.00000	0.09667	0.00000	0.03293	0.03112	0.00000	0.00000	0.08426
295															
296															
297	**Revenue Credits**														
298	Transmission		6,574	-	-	6,574	-	-	-	-	-	-	-	-	-
299	Distribution Primary		152	-	-	-	152	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,610	-	-	-	-	-	5,610	-	-	-	-	-	-
301	Distribution Service		29,106	-	-	-	-	-	-	-	29,106	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		335	119	4	68	80	-	38	-	11	7	-	-	7
307	Total Revenue Credits		42,017	119	4	6,642	233	0	5,648	0	29,117	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00284	0.00010	0.15809	0.00554	0.00000	0.13441	0.00000	0.69299	0.00017	0.00000	0.00000	0.00586
309															
310															
311	**O&M Expense**														
312	Production Demand														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		21,271	21,271	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,760	1,760	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,284	3,284	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		9,867	9,867	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		36,182	36,182	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		53,631	-	53,631	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,805	-	4,805	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,382	-	4,382	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,169	-	4,169	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		66,988	0	66,988	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		103,170	36,182	66,988	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.35070	0.64930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		14,064	-	-	14,064	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		74	-	-	74	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,422	284	0	14,138	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.01970	0.00000	0.98030	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		31,536	-	-	-	31,536	-	-	-	-	-	-	-	-
343	Distribution Secondary		15,067	-	-	-	-	-	15,067	-	-	-	-	-	-
344	Distribution Service		9,058	-	-	-	-	-	-	-	9,058	-	-	-	-
345	Distribution Metering		8,064	-	-	-	-	-	-	-	-	8,064	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		63,726	0	0	0	31,536	0	15,067	0	9,058	8,064	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49488	0.00000	0.23643	0.00000	0.14215	0.12655	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
355	Retail 100%, Class = # Bills		71,204	-	-	-	-	-	-	-	-	-	-	-	71,204
356	Customer Accounting O&M		71,398	0	0	0	0	0	0	0	0	195	0	0	71,204
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00272	0.00000	0.00000	0.99728
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		2,952	-	-	-	-	-	-	-	-	-	-	-	2,952
361	Customer Serv & Info. O&M		2,952	0	0	0	0	0	0	0	0	0	0	0	2,952
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		13,799	-	-	-	-	-	-	-	-	-	-	-	13,799
366	Sales O&M		13,799	0	0	0	0	0	0	0	0	0	0	0	13,799
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		120,280	20,870	30,699	6,192	14,719	-	7,785	-	2,619	1,707	-	-	35,689
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,334	5,818	176	2,457	3,072	-	1,625	-	547	342	-	-	297
373	Retail 100%, Class = # Bills		3,733	-	-	-	-	-	-	-	-	-	-	-	3,733
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		138,347	26,689	30,875	8,649	17,791	0	9,410	0	3,166	2,049	0	0	39,718
379	Admin & General O&M Allocators		1.00000	0.19291	0.22317	0.06252	0.12860	0.00000	0.06801	0.00000	0.02288	0.01481	0.00000	0.00000	0.28709
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		407,814	63,155	97,863	22,787	49,328	0	24,476	0	12,225	10,308	0	0	127,672
387	Total O&M Allocators		1.00000	0.15486	0.23997	0.05588	0.12096	0.00000	0.06002	0.00000	0.02998	0.02528	0.00000	0.00000	0.31306
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,199												1,199
390	Total Adjusted O&M		409,013	63,155	97,863	22,787	49,328	-	24,476	-	12,225	10,308	-	-	128,871
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		200,054	200,054	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		34,049	34,049	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,081	18,081	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		68,043	68,043	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		320,227	320,227	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		934	934	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		540	540	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		614	614	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		73,417	-	-	73,417	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		625	-	-	625	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		76,185	2,143	0	74,042	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02812	0.00000	0.97188	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		396,412	322,370	0	74,042	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81322	0.00000	0.18678	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		109,213	-	-	-	109,213	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		60,583	-	-	-	-	-	60,583	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		21,302	-	-	-	-	-	-	-	21,302	-	-	-	-
423	Distribution Metering		26,158	-	-	-	-	-	-	-	-	26,158	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		217,256	0	0	0	109,213	0	60,583	0	21,302	26,158	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50269	0.00000	0.27885	0.00000	0.09805	0.12040	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		293,441	2,143	0	74,042	109,213	0	60,583	0	21,302	26,158	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00730	0.00000	0.25232	0.37218	0.00000	0.20646	0.00000	0.07259	0.08914	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		613,668	322,370	0	74,042	109,213	0	60,583	0	21,302	26,158	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52532	0.00000	0.12065	0.17797	0.00000	0.09872	0.00000	0.03471	0.04263	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		51,681	8,967	13,190	2,660	6,324	-	3,345	-	1,125	733	-	-	15,334

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		10,599	-	-	-	-	-	-	-	-	-	-	-	10,599
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		62,280	8,967	13,190	2,660	6,324	0	3,345	0	1,125	733	0	0	25,933
441	General & Intangible Plant Allocators		1.00000	0.14399	0.21179	0.04272	0.10155	0.00000	0.05371	0.00000	0.01807	0.01178	0.00000	0.00000	0.41640
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,580	-	-	-	-	-	-	-	-	-	-	-	5,580
451	Retail 100%, Class = Net Plant		12,387	4,334	107	2,528	3,043	-	1,458	-	448	274	-	-	194
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		7,602	-	-	-	-	-	-	-	-	7,602	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,632	2,632	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,200	6,965	107	2,528	3,043	0	1,458	0	448	7,876	0	0	5,774
459															
460	Total Depreciation Expense		704,148	338,302	13,298	79,231	118,581	0	65,386	0	22,876	34,768	0	0	31,707
461	Total Depreciation Expense Allocators		1.00000	0.48044	0.01888	0.11252	0.16840	0.00000	0.09286	0.00000	0.03249	0.04938	0.00000	0.00000	0.04503
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,638	1,846	2,715	548	1,302	-	688	-	232	151	-	-	3,156
466	Net Total Plant		120,717	42,235	1,047	24,640	29,658	-	14,209	-	4,366	2,674	-	-	1,888
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		131,355	44,080	3,762	25,188	30,960	0	14,897	0	4,598	2,825	0	0	5,044
471	Total Taxes Other Allocator		1.00000	0.33558	0.02864	0.19176	0.23570	0.00000	0.11341	0.00000	0.03500	0.02151	0.00000	0.00000	0.03840
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,323,996	813,664	127,469	356,048	466,952	0	227,840	0	75,959	70,373	0	0	185,691
476	Total Oper. Exp. Before Tax	Line 20	1,243,806	445,289	114,916	127,061	198,694	0	104,676	0	39,672	47,885	0	0	165,612
477	Net Oper. Income (NOI) before Tax		1,080,190	368,374	12,553	228,987	268,258	0	123,165	0	36,287	22,488	0	0	20,079
478	Interest Expense	Line 8 x WACC	247,859	88,214	3,048	50,337	59,538	-	28,064	-	8,502	5,294	-	-	4,864
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	832,331	280,161	9,505	178,650	208,720	-	95,101	-	27,785	17,194	-	-	15,215
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	832,331	280,161	9,505	178,650	208,720	0	95,101	0	27,785	17,194	0	0	15,215
483	Fed & St Permanent Differences	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
484	State Temporary Differences	JSS Sch. 12	(405,427)	(164,568)	(4,985)	(69,493)	(86,897)	-	(45,958)	-	(15,464)	(9,675)	-	-	(8,387)
485	State Taxable Income	Ln 482:484	439,823	120,837	4,679	111,371	124,592	0	50,607	0	12,814	7,827	0	0	7,095
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	24,190	6,646	257	6,125	6,853	-	2,783	-	705	431	-	-	390
488	State Income Tax (Def.)	Ln 484 x Ln 486	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	46,489	15,697	532	9,948	11,632	-	5,311	-	1,555	963	-	-	852
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	832,331	280,161	9,505	178,650	208,720	-	95,101	-	27,785	17,194	-	-	15,215
494	Fed & St Permanent Differences	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
495	Fed Temporary Differences	JSS Sch. 12	(400,908)	(162,734)	(4,930)	(68,719)	(85,928)	-	(45,446)	-	(15,291)	(9,567)	-	-	(8,294)
496	State Income Tax Exp. (Cur.)	Line 487	(24,190)	(6,646)	(257)	(6,125)	(6,853)	-	(2,783)	-	(705)	(431)	-	-	(390)
497	Fed. Taxable Income	Ln 493:496	420,152	116,025	4,477	106,020	118,708	-	48,336	-	12,281	7,505	-	-	6,799
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	88,232	24,365	940	22,264	24,929	-	10,151	-	2,579	1,576	-	-	1,428

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	88,232	24,365	940	22,264	24,929	-	10,151	-	2,579	1,576	-	-	1,428
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,683)	(1,901)	(58)	(803)	(1,004)	-	(531)	-	(179)	(112)	-	-	(97)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
505	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
508	Total Federal Income Tax Exp.	Ln 501:507	93,048	17,897	454	28,006	30,673	-	11,349	-	2,466	1,434	-	-	769
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	112,422	31,011	1,198	28,390	31,781	-	12,934	-	3,284	2,007	-	-	1,818
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	101,806	41,325	1,252	17,450	21,821	-	11,541	-	3,883	2,429	-	-	2,106
512	Total Direct Adjs.	Ln 489 + Ln 506	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
514	Total Amortization of ITC	Line 504	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
515	Total Amortization of PTC	Line 505	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	139,537	33,594	986	37,953	42,305	-	16,660	-	4,022	2,397	-	-	1,620
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
524	Interest Expense	Line 8 x WACC	(247,859)	(88,214)	(3,048)	(50,337)	(59,538)	-	(28,064)	-	(8,502)	(5,294)	-	-	(4,864)
525	Permanent Diff Fed & State	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
528	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
529	Amort of Excess ADIT	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(400,908)	(162,734)	(4,930)	(68,719)	(85,928)	-	(45,446)	-	(15,291)	(9,567)	-	-	(8,294)
532	Deferred Tax Federal	Ln 531 x Ln 498	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
533	Base for FIT Computation	Ln 523:532	314,304	84,510	3,320	80,737	90,004	-	36,189	-	9,030	5,508	-	-	5,007
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	83,549	22,465	883	21,462	23,925	-	9,620	-	2,401	1,464	-	-	1,331
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(249)	(101)	(3)	(43)	(53)	-	(28)	-	(9)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,223)	(496)	(15)	(210)	(262)	-	(139)	-	(47)	(29)	-	-	(25)
538	Federal Income Tax (PTC)	JSS Sch. 12	(59,214)	(32,459)	(1,273)	(5,234)	(7,980)	-	(6,060)	-	(2,555)	(1,670)	-	-	(1,984)
539	Amort of Excess ADIT	JSS Sch. 12	(14,005)	(5,685)	(172)	(2,401)	(3,002)	-	(1,588)	-	(534)	(334)	-	-	(290)
540	Total FIT before Adding Deferred	Ln 535:539	8,858	(16,277)	(581)	13,575	12,628	-	1,806	-	(745)	(575)	-	-	(973)
541	Total FIT - Deferred	Line 532	84,191	34,174	1,035	14,431	18,045	-	9,544	-	3,211	2,009	-	-	1,742
542	Total FIT - Current & Deferred	Ln 540:541	93,048	17,897	454	28,006	30,673	-	11,349	-	2,466	1,434	-	-	769
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	940,653	334,780	11,567	191,034	225,953	-	106,504	-	32,265	20,091	-	-	18,459
546	Interest Expense	Line 27 x WACC	(247,859)	(88,214)	(3,048)	(50,337)	(59,538)	-	(28,064)	-	(8,502)	(5,294)	-	-	(4,864)
547	Permanent Diff Fed & State	JSS Sch. 12	12,919	5,244	159	2,214	2,769	-	1,465	-	493	308	-	-	267
548	Temporary State Differences	JSS Sch. 12	(405,427)	(164,568)	(4,985)	(69,493)	(86,897)	-	(45,958)	-	(15,464)	(9,675)	-	-	(8,387)
549	State Deferred Tax	Ln 548 x Ln 486	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
550	Net FIT Allowable	Line 542	93,048	17,897	454	28,006	30,673	-	11,349	-	2,466	1,434	-	-	769
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	415,633	114,191	4,422	105,246	117,740	-	47,824	-	12,109	7,397	-	-	6,705
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	24,190	6,646	257	6,125	6,853	-	2,783	-	705	431	-	-	390
555	Total SIT - Deferred	Line 549	22,298	9,051	274	3,822	4,779	-	2,528	-	851	532	-	-	461
556	Total SIT - Current & Deferred	Ln 554:555	46,489	15,697	532	9,948	11,632	-	5,311	-	1,555	963	-	-	852
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	139,537	33,594	986	37,953	42,305	-	16,660	-	4,022	2,397	-	-	1,620
561	Total Income Tax Allocator		1.00000	0.24076	0.00707	0.27199	0.30318	0.00000	0.11940	0.00000	0.02882	0.01717	0.00000	0.00000	0.01161

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		14,775	14,775	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,577	2,577	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,075	2,075	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,633	-	21,633	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,666	-	2,666	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,147	-	1,147	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,489	-	3,489	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		48,428	19,492	28,936	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,016	180	-	5,836	-	-	-	-	-	-	-	-	-
575	Distribution		25,223	-	-	-	13,874	-	7,338	-	2,469	1,543	-	-	-
576	Subtotal Prod, Trans and Dist		79,667	19,672	28,936	5,836	13,874	0	7,338	0	2,469	1,543	0	0	0
577	Customer Accounts		24,329	-	-	-	-	-	-	-	-	66	-	-	24,263
578	Customer Service & Info.		4,426	-	-	-	-	-	-	-	-	-	-	-	4,426
579	Sales		4,950	-	-	-	-	-	-	-	-	-	-	-	4,950
580	Subtotal before Admin & Gen		113,372	19,672	28,936	5,836	13,874	-	7,338	-	2,469	1,609	-	-	33,639
581	Admin & General		50,804	8,815	12,967	2,615	6,217	-	3,288	-	1,106	721	-	-	15,074
582	Total		164,176	28,487	41,903	8,452	20,091	-	10,626	-	3,575	2,330	-	-	48,713
583	Total Labor Allocator		1.00000	0.17352	0.25523	0.05148	0.12237	0.00000	0.06472	0.00000	0.02178	0.01419	0.00000	0.00000	0.29671

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	1,546,905	639,614	22,535	257,710	343,527	-	167,063	-	48,176	42,119	-	-	26,160
3	Accum. Depreciation & Amort.	Line 171	(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	-	(42,627)	-	(15,404)	(14,070)	-	-	(11,973)
4	Net Plant in Service		1,108,948	395,477	11,398	220,149	282,478	-	124,437	-	32,772	28,049	-	-	14,188
5	Construction Work in Progress	Line 229	49,762	27,148	284	10,358	9,337	-	1,988	-	217	206	-	-	224
6	Plant Held for Future Use	Line 239	6,716	5,497	59	918	176	-	12	-	3	3	-	-	47
7	Working Capital	Line 265	32,118	6,177	5,712	5,033	6,157	-	2,786	-	559	937	-	-	4,758
8	Total Rate Base		1,197,544	434,299	17,453	236,458	298,148	-	129,223	-	33,551	29,195	-	-	19,217
9															
10	Revenue														
11	Class Revenue	Line 287	204,310	74,132	13,509	30,379	43,258	-	18,936	-	3,421	7,182	-	-	13,492
12	Revenue Credits	Line 307	3,237	11	0	578	22	-	481	-	2,127	1	-	-	18
13	Total Revenue		207,547	74,143	13,510	30,956	43,280	-	19,418	-	5,548	7,183	-	-	13,510
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	36,066	5,755	10,372	1,981	4,572	-	2,086	-	893	1,052	-	-	9,355
17	Depreciation	Line 460	63,227	30,827	1,409	6,889	10,991	-	5,573	-	1,671	3,549	-	-	2,319
18	Tax Other Than Income Tax	Line 470	11,738	4,017	399	2,190	2,870	-	1,270	-	336	288	-	-	369
19	Gain/Loss on Disposition		(63)	(23)	(1)	(13)	(16)	-	(7)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		110,966	40,576	12,179	11,047	18,416	-	8,921	-	2,898	4,888	-	-	12,041
21	Income Tax Expense	Line 517	12,463	3,061	104	3,300	3,921	-	1,420	-	294	245	-	-	118
22	Total Operating Expense		123,429	43,637	12,284	14,347	22,337	-	10,341	-	3,191	5,132	-	-	12,160
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
26	Net Operating Income Required	Ln 8 x Ln 34	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	204,310	74,132	13,509	30,379	43,258	-	18,936	-	3,421	7,182	-	-	13,492
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	204,310	74,132	13,509	30,379	43,258		18,936		3,421	7,182			13,492
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		384,155	384,155	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		33,058	33,058	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		35,077	35,077	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		164,207	164,207	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		616,498	616,498	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,605	4,605	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		271	271	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,402	2,402	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,667	2,667	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		251,512	-	-	251,512	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,469	-	-	2,469	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		263,925	9,944	0	253,981	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03768	0.00000	0.96232	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		880,423	626,442	0	253,981	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.71152	0.00000	0.28848	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		334,078	-	-	-	334,078	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		162,468	-	-	-	-	-	162,468	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		46,851	-	-	-	-	-	-	-	46,851	-	-	-	-
71	Distribution Metering		40,912	-	-	-	-	-	-	-	-	40,912	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		584,310	0	0	0	334,078	0	162,468	0	46,851	40,912	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57175	0.00000	0.27805	0.00000	0.08018	0.07002	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		848,236	9,944	0	253,981	334,078	0	162,468	0	46,851	40,912	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01172	0.00000	0.29942	0.39385	0.00000	0.19154	0.00000	0.05523	0.04823	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,464,733	626,442	0	253,981	334,078	0	162,468	0	46,851	40,912	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42768	0.00000	0.17340	0.22808	0.00000	0.11092	0.00000	0.03199	0.02793	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		74,087	13,172	22,535	3,729	9,449	-	4,595	-	1,325	1,207	-	-	18,076
86	Retail 100%, Class = # Bills		8,213	-	-	-	-	-	-	-	-	-	-	-	8,213
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		82,300	13,172	22,535	3,729	9,449	0	4,595	0	1,325	1,207	0	0	26,288
89	General & Intangible Plant Allocators		1.00000	0.16005	0.27381	0.04531	0.11481	0.00000	0.05583	0.00000	0.01610	0.01466	0.00000	0.00000	0.31942
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(128)	-	-	-	-	-	-	-	-	-	-	-	(128)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(128)	0	0	0	0	0	0	0	0	0	0	0	(128)
104															
105	Total Gross Electric Plant in Service		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
106	Total Gross Electric Plant Allocators		1.00000	0.41348	0.01457	0.16660	0.22207	0.00000	0.10800	0.00000	0.03114	0.02723	0.00000	0.00000	0.01691
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		168,699	168,699	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		23,037	23,037	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		25,378	25,378	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		19,360	19,360	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		236,475	236,475	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		789	789	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		35,422	-	-	35,422	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		296	-	-	296	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		36,871	1,153	0	35,718	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03126	0.00000	0.96874	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		273,346	237,627	0	35,718	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86933	0.00000	0.13067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		56,379	-	-	-	56,379	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		40,356	-	-	-	-	-	40,356	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,749	-	-	-	-	-	-	-	14,749	-	-	-	-
139	Distribution Metering		13,473	-	-	-	-	-	-	-	-	13,473	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		124,957	0	0	0	56,379	0	40,356	0	14,749	13,473	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45119	0.00000	0.32296	0.00000	0.11803	0.10782	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		161,829	1,153	0	35,718	56,379	0	40,356	0	14,749	13,473	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00712	0.00000	0.22072	0.34839	0.00000	0.24937	0.00000	0.09114	0.08326	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		398,303	237,627	0	35,718	56,379	0	40,356	0	14,749	13,473	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59660	0.00000	0.08968	0.14155	0.00000	0.10132	0.00000	0.03703	0.03383	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		36,615	6,510	11,137	1,843	4,670	-	2,271	-	655	596	-	-	8,933
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,852	-	-	-	-	-	-	-	-	-	-	-	2,852
156	General & Intangible Plant Total		39,467	6,510	11,137	1,843	4,670	0	2,271	0	655	596	0	0	11,786
157	General & Intangible Plant Allocators		1.00000	0.16494	0.28218	0.04669	0.11832	0.00000	0.05754	0.00000	0.01659	0.01511	0.00000	0.00000	0.29862
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		187	-	-	-	-	-	-	-	-	-	-	-	187
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		187	0	0	0	0	0	0	0	0	0	0	0	187
170															
171	Total Accumulated Depreciation		437,958	244,137	11,137	37,561	61,049	0	42,627	0	15,404	14,070	0	0	11,973
172	Total Accum Deprec Allocators		1.00000	0.55744	0.02543	0.08576	0.13939	0.00000	0.09733	0.00000	0.03517	0.03213	0.00000	0.00000	0.02734
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		616,498	616,498	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(236,475)	(236,475)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		380,023	380,023	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		263,925	9,944	0	253,981	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(36,871)	(1,153)	0	(35,718)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		227,054	8,792	0	218,263	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03872	0.00000	0.96128	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		584,310	0	0	0	334,078	0	162,468	0	46,851	40,912	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(124,957)	0	0	0	(56,379)	0	(40,356)	0	(14,749)	(13,473)	0	0	0
188	Distribution Net Plant		459,353	0	0	0	277,699	0	122,112	0	32,102	27,439	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60455	0.00000	0.26584	0.00000	0.06988	0.05973	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		82,300	13,172	22,535	3,729	9,449	0	4,595	0	1,325	1,207	0	0	26,288
192	General & Intangible Reserve		(39,467)	(6,510)	(11,137)	(1,843)	(4,670)	0	(2,271)	0	(655)	(596)	0	0	(11,786)
193	General & Intangible Net Plant		42,833	6,662	11,398	1,886	4,779	0	2,324	0	670	610	0	0	14,503
194	General & Intangible Net Plant Allocators		1.00000	0.15554	0.26610	0.04403	0.11158	0.00000	0.05426	0.00000	0.01565	0.01425	0.00000	0.00000	0.33859
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(128)	0	0	0	0	0	0	0	0	0	0	0	(128)
202	Other Reserve		(187)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(187)
203	Other Net Plant		(315)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(315)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
207	Total Reserve		(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	0	(42,627)	0	(15,404)	(14,070)	0	0	(11,973)
208	Total Net Plant in Service		1,108,948	395,477	11,398	220,149	282,478	0	124,437	0	32,772	28,049	0	0	14,188
209	Total Net Plant Allocators		1.00000	0.35662	0.01028	0.19852	0.25473	0.00000	0.11221	0.00000	0.02955	0.02529	0.00000	0.00000	0.01279
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		10,603	10,603	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,078	1,078	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		906	906	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		14,651	14,651	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,455	-	-	10,455	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,401	-	-	-	9,401	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		2,011	-	-	-	-	-	2,011	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		221	-	-	-	-	-	-	-	221	-	-	-	-
223	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		957	170	291	48	122	-	59	-	17	16	-	-	234
227	Retail 100%, Class = Net Plant		(729)	(260)	(7)	(145)	(186)	-	(82)	-	(22)	(18)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		49,762	27,148	284	10,358	9,337	0	1,988	0	217	206	0	0	224
230	Total Construction Work in Progress Allocator		1.00000	0.54556	0.00570	0.20816	0.18764	0.00000	0.03996	0.00000	0.00435	0.00413	0.00000	0.00000	0.00451
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		5,400	5,400	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		908	-	-	908	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	35	59	10	25	-	12	-	3	3	-	-	47
239	Plant Held for Future Use Total		6,716	5,497	59	918	176	0	12	0	3	3	0	0	47
240	Plant Held for Future Use Allocator		1.00000	0.81849	0.00879	0.13668	0.02622	0.00000	0.00179	0.00000	0.00052	0.00047	0.00000	0.00000	0.00705
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,584	3,584	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		319	319	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		348	348	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,152	-	6,152	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,211	-	5,211	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(21,596)	(3,448)	(6,214)	(1,187)	(2,739)	-	(1,250)	-	(535)	(630)	-	-	(5,593)
255	Retail 100%, Class = # Bills		9,676	-	-	-	-	-	-	-	-	-	-	-	9,676
256	Retail 100%, Class = Prod		(11,695)	(11,695)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		24,919	8,887	256	4,947	6,347	-	2,796	-	736	630	-	-	319
258	Retail 100%, Class = T&D		(5,398)	(63)	-	(1,616)	(2,126)	-	(1,034)	-	(298)	(260)	-	-	-
259	Retail 100%, Class = Metering		624	-	-	-	-	-	-	-	-	624	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(486)	(486)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		21,047	8,703	307	3,506	4,674	-	2,273	-	655	573	-	-	356
264	Gross Trans Plant		(641)	(24)	-	(617)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		32,118	6,177	5,712	5,033	6,157	0	2,786	0	559	937	0	0	4,758
266	Total Working Capital Allocator		1.00000	0.19233	0.17785	0.15671	0.19169	0.00000	0.08673	0.00000	0.01740	0.02917	0.00000	0.00000	0.14813
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,546,905	639,614	22,535	257,710	343,527	0	167,063	0	48,176	42,119	0	0	26,160
271	Accumulated Depreciation		(437,958)	(244,137)	(11,137)	(37,561)	(61,049)	0	(42,627)	0	(15,404)	(14,070)	0	0	(11,973)
272	Net Electric Plant in Service		1,108,948	395,477	11,398	220,149	282,478	0	124,437	0	32,772	28,049	0	0	14,188
273	Construction Work in Progress		49,762	27,148	284	10,358	9,337	0	1,988	0	217	206	0	0	224
274	Plant Held for Future Use		6,716	5,497	59	918	176	0	12	0	3	3	0	0	47
275	Working Capital		32,118	6,177	5,712	5,033	6,157	0	2,786	0	559	937	0	0	4,758
276	Total Rate Base		1,197,544	434,299	17,453	236,458	298,148	0	129,223	0	33,551	29,195	0	0	19,217
277	Total Rate Base Allocator		1.00000	0.36266	0.01457	0.19745	0.24897	0.00000	0.10791	0.00000	0.02802	0.02438	0.00000	0.00000	0.01605
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		198,459	68,281	13,509	30,379	43,258	-	18,936	-	3,421	7,182	-	-	13,492
282	Production Solar Demand		5,851	5,851	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		204,310	74,132	13,509	30,379	43,258	-	18,936	-	3,421	7,182	-	-	13,492
286	Wholesale 100%														
287	Total Class Revenue		204,310	74,132	13,509	30,379	43,258	0	18,936	0	3,421	7,182	0	0	13,492
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36284	0.06612	0.14869	0.21173	0.00000	0.09268	0.00000	0.01675	0.03515	0.00000	0.00000	0.06604
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		195,084	71,082	13,405	27,657	39,359	-	17,998	-	5,254	6,938	-	-	13,391
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		195,084	71,082	13,405	27,657	39,359	-	17,998	-	5,254	6,938	-	-	13,391
294	Function Allocator for Electric Revenue		1.00000	0.36437	0.06871	0.14177	0.20175	0.00000	0.09226	0.00000	0.02693	0.03557	0.00000	0.00000	0.06864
295															
296															
297	**Revenue Credits**														
298	Transmission		572	-	-	572	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		478	-	-	-	-	-	478	-	-	-	-	-	-
301	Distribution Service		2,126	-	-	-	-	-	-	-	2,126	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		30	11	0	6	7	-	3	-	1	1	-	-	0
307	Total Revenue Credits		3,237	11	0	578	22	0	481	0	2,127	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00335	0.00013	0.17840	0.00667	0.00000	0.14868	0.00000	0.65698	0.00023	0.00000	0.00000	0.00556
309															
310															
311	**O&M Expense**														
312	Production Demand														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		1,938	1,938	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		299	299	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,297	3,297	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,684	-	5,684	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		464	-	464	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		442	-	442	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		7,100	0	7,100	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,397	3,297	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.31712	0.68288	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,223	-	-	1,223	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,255	26	0	1,229	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02062	0.00000	0.97938	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,923	-	-	-	2,923	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,284	-	-	-	-	-	1,284	-	-	-	-	-	-
344	Distribution Service		662	-	-	-	-	-	-	-	662	-	-	-	-
345	Distribution Metering		823	-	-	-	-	-	-	-	-	823	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,692	0	0	0	2,923	0	1,284	0	662	823	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51354	0.00000	0.22560	0.00000	0.11624	0.14462	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		5,207	-	-	-	-	-	-	-	-	-	-	-	5,207
356	Customer Accounting O&M		5,227	0	0	0	0	0	0	0	0	20	0	0	5,207
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00380	0.00000	0.00000	0.99620
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		216	-	-	-	-	-	-	-	-	-	-	-	216
361	Customer Serv & Info. O&M		216	0	0	0	0	0	0	0	0	0	0	0	216
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,009	-	-	-	-	-	-	-	-	-	-	-	1,009
366	Sales O&M		1,009	0	0	0	0	0	0	0	0	0	0	0	1,009
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		10,697	1,902	3,254	538	1,364	-	663	-	191	174	-	-	2,610
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,282	530	19	214	285	-	138	-	40	35	-	-	22
373	Retail 100%, Class = # Bills		273	-	-	-	-	-	-	-	-	-	-	-	273
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		12,252	2,432	3,272	752	1,649	0	802	0	231	209	0	0	2,904
379	Admin & General O&M Allocators		1.00000	0.19849	0.26708	0.06138	0.13459	0.00000	0.06545	0.00000	0.01887	0.01707	0.00000	0.00000	0.23706
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		36,047	5,755	10,372	1,981	4,572	0	2,086	0	893	1,052	0	0	9,336
387	Total O&M Allocators		1.00000	0.15965	0.28773	0.05496	0.12683	0.00000	0.05787	0.00000	0.02477	0.02919	0.00000	0.00000	0.25900
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		19												19
390	Total Adjusted O&M		36,066	5,755	10,372	1,981	4,572	-	2,086	-	893	1,052	-	-	9,355
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		18,229	18,229	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		3,103	3,103	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,648	1,648	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		6,200	6,200	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		29,180	29,180	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		6,383	-	-	6,383	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,633	195	0	6,438	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02944	0.00000	0.97056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		35,813	29,375	0	6,438	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82024	0.00000	0.17976	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		10,122	-	-	-	10,122	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		5,163	-	-	-	-	-	5,163	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,556	-	-	-	-	-	-	-	1,556	-	-	-	-
423	Distribution Metering		2,670	-	-	-	-	-	-	-	-	2,670	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		19,512	0	0	0	10,122	0	5,163	0	1,556	2,670	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51879	0.00000	0.26462	0.00000	0.07974	0.13684	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		26,144	195	0	6,438	10,122	0	5,163	0	1,556	2,670	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00747	0.00000	0.24623	0.38718	0.00000	0.19749	0.00000	0.05951	0.10213	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		55,324	29,375	0	6,438	10,122	0	5,163	0	1,556	2,670	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53096	0.00000	0.11636	0.18297	0.00000	0.09333	0.00000	0.02812	0.04826	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,596	817	1,398	231	586	-	285	-	82	75	-	-	1,121

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		775	-	-	-	-	-	-	-	-	-	-	-	775
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,371	817	1,398	231	586	0	285	0	82	75	0	0	1,896
441	General & Intangible Plant Allocators		1.00000	0.15213	0.26027	0.04307	0.10913	0.00000	0.05307	0.00000	0.01530	0.01394	0.00000	0.00000	0.35308
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		408	-	-	-	-	-	-	-	-	-	-	-	408
451	Retail 100%, Class = Net Plant		1,107	395	11	220	282	-	124	-	33	28	-	-	14
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		776	-	-	-	-	-	-	-	-	776	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		240	240	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,531	635	11	220	282	0	124	0	33	804	0	0	422
459															
460	Total Depreciation Expense		63,227	30,827	1,409	6,889	10,991	0	5,573	0	1,671	3,549	0	0	2,319
461	Total Depreciation Expense Allocators		1.00000	0.48756	0.02229	0.10895	0.17383	0.00000	0.08814	0.00000	0.02643	0.05613	0.00000	0.00000	0.03667
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		946	168	288	48	121	-	59	-	17	15	-	-	231
466	Net Total Plant		10,792	3,849	111	2,142	2,749	-	1,211	-	319	273	-	-	138
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		11,738	4,017	399	2,190	2,870	0	1,270	0	336	288	0	0	369
471	Total Taxes Other Allocator		1.00000	0.34221	0.03396	0.18658	0.24448	0.00000	0.10817	0.00000	0.02861	0.02457	0.00000	0.00000	0.03143
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	207,547	74,143	13,510	30,956	43,280	0	19,418	0	5,548	7,183	0	0	13,510
476	Total Oper. Exp. Before Tax	Line 20	110,966	40,576	12,179	11,047	18,416	0	8,921	0	2,898	4,888	0	0	12,041
477	Net Oper. Income (NOI) before Tax		96,581	33,567	1,330	19,909	24,864	0	10,497	0	2,650	2,295	0	0	1,468
478	Interest Expense	Line 8 x WACC	22,165	8,038	323	4,376	5,518	-	2,392	-	621	540	-	-	356
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	74,416	25,529	1,007	15,533	19,345	-	8,105	-	2,029	1,755	-	-	1,113
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	74,416	25,529	1,007	15,533	19,345	0	8,105	0	2,029	1,755	0	0	1,113
483	Fed & St Permanent Differences	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(36,267)	(14,996)	(528)	(6,042)	(8,054)	-	(3,917)	-	(1,129)	(987)	-	-	(613)
485	State Taxable Income	Ln 482:484	39,305	11,011	496	9,683	11,548	0	4,313	0	936	799	0	0	519
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	2,162	606	27	533	635	-	237	-	51	44	-	-	29
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,995	825	29	332	443	-	215	-	62	54	-	-	34
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	4,156	1,430	56	865	1,078	-	453	-	114	98	-	-	62
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	74,416	25,529	1,007	15,533	19,345	-	8,105	-	2,029	1,755	-	-	1,113
494	Fed & St Permanent Differences	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(35,863)	(14,829)	(522)	(5,975)	(7,964)	-	(3,873)	-	(1,117)	(976)	-	-	(606)
496	State Income Tax Exp. (Cur.)	Line 487	(2,162)	(606)	(27)	(533)	(635)	-	(237)	-	(51)	(44)	-	-	(29)
497	Fed. Taxable Income	Ln 493:496	37,547	10,573	474	9,218	11,003	-	4,119	-	897	766	-	-	497
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	7,885	2,220	100	1,936	2,311	-	865	-	188	161	-	-	104

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	7,885	2,220	100	1,936	2,311	-	865	-	188	161	-	-	104
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(419)	(173)	(6)	(70)	(93)	-	(45)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
505	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	8,307	1,631	48	2,435	2,843	-	967	-	180	146	-	-	56
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	10,047	2,826	127	2,468	2,946	-	1,102	-	240	205	-	-	133
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	9,107	3,766	133	1,517	2,022	-	984	-	284	248	-	-	154
512	Total Direct Adjs.	Ln 489 + Ln 506	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
514	Total Amortization of ITC	Line 504	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
515	Total Amortization of PTC	Line 505	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	12,463	3,061	104	3,300	3,921	-	1,420	-	294	245	-	-	118
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
524	Interest Expense	Line 8 x WACC	(22,165)	(8,038)	(323)	(4,376)	(5,518)	-	(2,392)	-	(621)	(540)	-	-	(356)
525	Permanent Diff Fed & State	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
528	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
529	Amort of Excess ADIT	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(35,863)	(14,829)	(522)	(5,975)	(7,964)	-	(3,873)	-	(1,117)	(976)	-	-	(606)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
533	Base for FIT Computation	Ln 523:532	28,086	7,701	352	7,020	8,342	-	3,084	-	660	562	-	-	366
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	7,466	2,047	94	1,866	2,218	-	820	-	175	149	-	-	97
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(109)	(45)	(2)	(18)	(24)	-	(12)	-	(3)	(3)	-	-	(2)
538	Federal Income Tax (PTC)	JSS Sch. 12	(5,306)	(2,958)	(135)	(455)	(740)	-	(516)	-	(187)	(170)	-	-	(145)
539	Amort of Excess ADIT	JSS Sch. 12	(1,253)	(518)	(18)	(209)	(278)	-	(135)	-	(39)	(34)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	776	(1,483)	(62)	1,180	1,170	-	154	-	(54)	(59)	-	-	(71)
541	Total FIT - Deferred	Line 532	7,531	3,114	110	1,255	1,672	-	813	-	235	205	-	-	127
542	Total FIT - Current & Deferred	Ln 540:541	8,307	1,631	48	2,435	2,843	-	967	-	180	146	-	-	56
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	84,118	30,506	1,226	16,609	20,943	-	9,077	-	2,357	2,051	-	-	1,350
546	Interest Expense	Line 27 x WACC	(22,165)	(8,038)	(323)	(4,376)	(5,518)	-	(2,392)	-	(621)	(540)	-	-	(356)
547	Permanent Diff Fed & State	JSS Sch. 12	1,156	478	17	193	257	-	125	-	36	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(36,267)	(14,996)	(528)	(6,042)	(8,054)	-	(3,917)	-	(1,129)	(987)	-	-	(613)
549	State Deferred Tax	Ln 548 x Ln 486	1,995	825	29	332	443	-	215	-	62	54	-	-	34
550	Net FIT Allowable	Line 542	8,307	1,631	48	2,435	2,843	-	967	-	180	146	-	-	56
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,143	10,405	469	9,151	10,913	-	4,076	-	884	755	-	-	490
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	2,162	606	27	533	635	-	237	-	51	44	-	-	29
555	Total SIT - Deferred	Line 549	1,995	825	29	332	443	-	215	-	62	54	-	-	34
556	Total SIT - Current & Deferred	Ln 554:555	4,156	1,430	56	865	1,078	-	453	-	114	98	-	-	62
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	12,463	3,061	104	3,300	3,921	-	1,420	-	294	245	-	-	118
561	Total Income Tax Allocator		1.00000	0.24562	0.00838	0.26476	0.31461	0.00000	0.11393	0.00000	0.02357	0.01963	0.00000	0.00000	0.00951

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		1,346	1,346	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		235	235	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		189	189	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,293	-	2,293	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		283	-	283	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		370	-	370	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,843	1,776	3,067	0	0	0	0	0	0	0	0	0	0
574	Transmission		524	16	-	507	-	-	-	-	-	-	-	-	-
575	Distribution		2,249	-	-	-	1,286	-	625	-	180	157	-	-	-
576	Subtotal Prod, Trans and Dist		7,616	1,793	3,067	507	1,286	0	625	0	180	157	0	0	0
577	Customer Accounts		1,781	-	-	-	-	-	-	-	-	7	-	-	1,774
578	Customer Service & Info.		324	-	-	-	-	-	-	-	-	-	-	-	324
579	Sales		362	-	-	-	-	-	-	-	-	-	-	-	362
580	Subtotal before Admin & Gen		10,082	1,793	3,067	507	1,286	-	625	-	180	164	-	-	2,460
581	Admin & General		4,518	803	1,374	227	576	-	280	-	81	74	-	-	1,102
582	Total		14,600	2,596	4,441	735	1,862	-	906	-	261	238	-	-	3,562
583	Total Labor Allocator		1.00000	0.17779	0.30417	0.05033	0.12754	0.00000	0.06202	0.00000	0.01789	0.01629	0.00000	0.00000	0.24398

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	93,872	44,776	2,134	15,872	15,721	-	3,381	-	5,445	3,590	-	-	2,953
3	Accum. Depreciation & Amort.	Line 171	(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	-	(863)	-	(1,741)	(1,199)	-	-	(1,352)
4	Net Plant in Service		65,465	27,686	1,079	13,559	12,927	-	2,518	-	3,704	2,391	-	-	1,602
5	Construction Work in Progress	Line 229	3,100	1,901	27	638	427	-	40	-	24	18	-	-	25
6	Plant Held for Future Use	Line 239	461	385	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,301	432	541	310	282	-	56	-	63	80	-	-	537
8	Total Rate Base		71,328	30,403	1,652	14,563	13,644	-	2,615	-	3,792	2,488	-	-	2,169
9															
10	Revenue														
11	Class Revenue	Line 287	13,235	5,190	1,279	1,871	1,980	-	383	-	387	612	-	-	1,533
12	Revenue Credits	Line 307	290	1	0	36	1	-	10	-	240	0	-	-	2
13	Total Revenue		13,524	5,190	1,279	1,907	1,981	-	393	-	627	612	-	-	1,536
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	3,015	403	982	122	209	-	42	-	101	90	-	-	1,066
17	Depreciation	Line 460	4,085	2,158	133	424	503	-	113	-	189	302	-	-	262
18	Tax Other Than Income Tax	Line 470	715	281	38	135	131	-	26	-	38	25	-	-	42
19	Gain/Loss on Disposition		(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,811	2,841	1,153	680	843	-	181	-	328	417	-	-	1,370
21	Income Tax Expense	Line 517	703	214	10	203	179	-	29	-	33	21	-	-	13
22	Total Operating Expense		8,514	3,055	1,163	884	1,022	-	209	-	361	437	-	-	1,383
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
26	Net Operating Income Required	Ln 8 x Ln 34	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	13,235	5,190	1,279	1,871	1,980	-	383	-	387	612	-	-	1,533
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	13,235	5,190	1,279	1,871	1,980		383		387	612			1,533
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,893	26,893	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,314	2,314	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,456	2,456	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		11,495	11,495	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		43,158	43,158	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		322	322	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		15,490	-	-	15,490	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		16,338	696	0	15,642	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04261	0.00000	0.95739	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		59,497	43,854	0	15,642	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.73709	0.00000	0.26291	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		15,289	-	-	-	15,289	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,288	-	-	-	-	-	3,288	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,295	-	-	-	-	-	-	-	5,295	-	-	-	-
71	Distribution Metering		3,487	-	-	-	-	-	-	-	-	3,487	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		27,359	0	0	0	15,289	0	3,288	0	5,295	3,487	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55882	0.00000	0.12018	0.00000	0.19355	0.12746	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		43,697	696	0	15,642	15,289	0	3,288	0	5,295	3,487	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01593	0.00000	0.35797	0.34988	0.00000	0.07524	0.00000	0.12118	0.07980	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		86,855	43,854	0	15,642	15,289	0	3,288	0	5,295	3,487	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50491	0.00000	0.18009	0.17602	0.00000	0.03786	0.00000	0.06097	0.04015	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		6,104	922	2,134	230	432	-	93	-	150	103	-	-	2,041
86	Retail 100%, Class = # Bills		927	-	-	-	-	-	-	-	-	-	-	-	927
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		7,031	922	2,134	230	432	0	93	0	150	103	0	0	2,968
89	General & Intangible Plant Allocators		1.00000	0.13115	0.30345	0.03266	0.06150	0.00000	0.01323	0.00000	0.02130	0.01463	0.00000	0.00000	0.42208
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(14)	-	-	-	-	-	-	-	-	-	-	-	(14)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
104															
105	Total Gross Electric Plant in Service		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
106	Total Gross Electric Plant Allocators		1.00000	0.47699	0.02273	0.16908	0.16747	0.00000	0.03602	0.00000	0.05800	0.03824	0.00000	0.00000	0.03146
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		11,810	11,810	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,613	1,613	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,777	1,777	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,355	1,355	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		16,555	16,555	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,182	-	-	2,182	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,281	81	0	2,200	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03538	0.00000	0.96462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		18,835	16,635	0	2,200	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88321	0.00000	0.11679	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,580	-	-	-	2,580	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		817	-	-	-	-	-	817	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,667	-	-	-	-	-	-	-	1,667	-	-	-	-
139	Distribution Metering		1,148	-	-	-	-	-	-	-	-	1,148	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		6,212	0	0	0	2,580	0	817	0	1,667	1,148	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41533	0.00000	0.13147	0.00000	0.26834	0.18486	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,493	81	0	2,200	2,580	0	817	0	1,667	1,148	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00950	0.00000	0.25902	0.30380	0.00000	0.09616	0.00000	0.19629	0.13522	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		25,047	16,635	0	2,200	2,580	0	817	0	1,667	1,148	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.66415	0.00000	0.08783	0.10301	0.00000	0.03261	0.00000	0.06655	0.04585	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		3,017	456	1,054	113	214	-	46	-	74	51	-	-	1,008
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
156	General & Intangible Plant Total		3,339	456	1,054	113	214	0	46	0	74	51	0	0	1,331
157	General & Intangible Plant Allocators		1.00000	0.13650	0.31583	0.03399	0.06401	0.00000	0.01377	0.00000	0.02217	0.01523	0.00000	0.00000	0.39851
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		28,407	17,091	1,054	2,313	2,794	0	863	0	1,741	1,199	0	0	1,352
172	Total Accum Deprec Allocators		1.00000	0.60164	0.03712	0.08143	0.09835	0.00000	0.03037	0.00000	0.06129	0.04222	0.00000	0.00000	0.04758
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		43,158	43,158	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(16,555)	(16,555)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		26,604	26,604	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		16,338	696	0	15,642	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,281)	(81)	0	(2,200)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		14,058	615	0	13,442	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04378	0.00000	0.95622	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		27,359	0	0	0	15,289	0	3,288	0	5,295	3,487	0	0	0

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(6,212)	0	0	0	(2,580)	0	(817)	0	(1,667)	(1,148)	0	0	0
188	Distribution Net Plant		21,147	0	0	0	12,709	0	2,471	0	3,628	2,339	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60097	0.00000	0.11686	0.00000	0.17157	0.11060	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		7,031	922	2,134	230	432	0	93	0	150	103	0	0	2,968
192	General & Intangible Reserve		(3,339)	(456)	(1,054)	(113)	(214)	0	(46)	0	(74)	(51)	0	0	(1,331)
193	General & Intangible Net Plant		3,692	466	1,079	116	219	0	47	0	76	52	0	0	1,637
194	General & Intangible Net Plant Allocators		1.00000	0.12631	0.29226	0.03146	0.05923	0.00000	0.01274	0.00000	0.02051	0.01409	0.00000	0.00000	0.44340
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(14)	0	0	0	0	0	0	0	0	0	0	0	(14)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(36)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(36)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
207	Total Reserve		(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	0	(863)	0	(1,741)	(1,199)	0	0	(1,352)
208	Total Net Plant in Service		65,465	27,686	1,079	13,559	12,927	0	2,518	0	3,704	2,391	0	0	1,602
209	Total Net Plant Allocators		1.00000	0.42291	0.01648	0.20711	0.19747	0.00000	0.03847	0.00000	0.05658	0.03652	0.00000	0.00000	0.02447
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		742	742	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,026	1,026	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		644	-	-	644	-	-	-	-	-	-	-	-	-
218	Distribution Primary		430	-	-	-	430	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		41	-	-	-	-	-	41	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
223	Distribution Metering		18	-	-	-	-	-	-	-	-	18	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		79	12	28	3	6	-	1	-	2	1	-	-	26
227	Retail 100%, Class = Net Plant		(43)	(18)	(1)	(9)	(8)	-	(2)	-	(2)	(2)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,100	1,901	27	638	427	0	40	0	24	18	0	0	25
230	Total Construction Work in Progress Allocator		1.00000	0.61303	0.00866	0.20578	0.13783	0.00000	0.01298	0.00000	0.00790	0.00566	0.00000	0.00000	0.00817
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		378	378	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		56	-	-	56	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		461	385	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.83430	0.01212	0.12257	0.01747	0.00000	0.00053	0.00000	0.00085	0.00058	0.00000	0.00000	0.01159
241															
242															
243	**Working Capital**														
244	Production Base Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		582	-	582	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		493	-	493	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,799)	(241)	(588)	(73)	(125)	-	(25)	-	(60)	(54)	-	-	(631)
255	Retail 100%, Class = # Bills		1,092	-	-	-	-	-	-	-	-	-	-	-	1,092
256	Retail 100%, Class = Prod		(819)	(819)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,471	622	24	305	290	-	57	-	83	54	-	-	36
258	Retail 100%, Class = T&D		(278)	(4)	-	(100)	(97)	-	(21)	-	(34)	(22)	-	-	-
259	Retail 100%, Class = Metering		53	-	-	-	-	-	-	-	-	53	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(34)	(34)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,277	609	29	216	214	-	46	-	74	49	-	-	40
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,301	432	541	310	282	0	56	0	63	80	0	0	537
266	Total Working Capital Allocator		1.00000	0.18789	0.23500	0.13468	0.12242	0.00000	0.02449	0.00000	0.02744	0.03469	0.00000	0.00000	0.23338
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		93,872	44,776	2,134	15,872	15,721	0	3,381	0	5,445	3,590	0	0	2,953
271	Accumulated Depreciation		(28,407)	(17,091)	(1,054)	(2,313)	(2,794)	0	(863)	0	(1,741)	(1,199)	0	0	(1,352)
272	Net Electric Plant in Service		65,465	27,686	1,079	13,559	12,927	0	2,518	0	3,704	2,391	0	0	1,602
273	Construction Work in Progress		3,100	1,901	27	638	427	0	40	0	24	18	0	0	25
274	Plant Held for Future Use		461	385	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,301	432	541	310	282	0	56	0	63	80	0	0	537
276	Total Rate Base		71,328	30,403	1,652	14,563	13,644	0	2,615	0	3,792	2,488	0	0	2,169
277	Total Rate Base Allocator		1.00000	0.42625	0.02317	0.20417	0.19129	0.00000	0.03666	0.00000	0.05316	0.03489	0.00000	0.00000	0.03042
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		12,825	4,780	1,279	1,871	1,980	-	383	-	387	612	-	-	1,533
282	Production Solar Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		13,235	5,190	1,279	1,871	1,980	-	383	-	387	612	-	-	1,533
286	Wholesale 100%														
287	Total Class Revenue		13,235	5,190	1,279	1,871	1,980	0	383	0	387	612	0	0	1,533
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39212	0.09664	0.14137	0.14958	0.00000	0.02896	0.00000	0.02922	0.04625	0.00000	0.00000	0.11587
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		12,821	4,976	1,269	1,703	1,801	-	364	-	594	591	-	-	1,522
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		12,821	4,976	1,269	1,703	1,801	-	364	-	594	591	-	-	1,522
294	Function Allocator for Electric Revenue		1.00000	0.38811	0.09899	0.13285	0.14048	0.00000	0.02841	0.00000	0.04632	0.04612	0.00000	0.00000	0.11872
295															
296															
297	**Revenue Credits**														
298	Transmission		35	-	-	35	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		240	-	-	-	-	-	-	-	240	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		290	1	0	36	1	0	10	0	240	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00263	0.00014	0.12283	0.00341	0.00000	0.03364	0.00000	0.83012	0.00021	0.00000	0.00000	0.00702
309															
310															
311	**O&M Expense**														
312	Production Demand														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		231	231	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		538	-	538	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		42	-	42	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		672	0	672	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		903	231	672	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25560	0.74440	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		75	-	-	75	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		78	2	0	76	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02338	0.00000	0.97662	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		134	-	-	-	134	-	-	-	-	-	-	-	-
343	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
344	Distribution Service		75	-	-	-	-	-	-	-	75	-	-	-	-
345	Distribution Metering		70	-	-	-	-	-	-	-	-	70	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		305	0	0	0	134	0	26	0	75	70	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43902	0.00000	0.08529	0.00000	0.24543	0.23026	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		588	-	-	-	-	-	-	-	-	-	-	-	588
356	Customer Accounting O&M		590	0	0	0	0	0	0	0	0	2	0	0	588
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00287	0.00000	0.00000	0.99713
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
361	Customer Serv & Info. O&M		24	0	0	0	0	0	0	0	0	0	0	0	24
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		114	-	-	-	-	-	-	-	-	-	-	-	114
366	Sales O&M		114	0	0	0	0	0	0	0	0	0	0	0	114
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		881	133	308	33	62	-	13	-	22	15	-	-	295
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		78	37	2	13	13	-	3	-	5	3	-	-	2
373	Retail 100%, Class = # Bills		31	-	-	-	-	-	-	-	-	-	-	-	31
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		990	170	310	46	75	0	16	0	26	18	0	0	328
379	Admin & General O&M Allocators		1.00000	0.17198	0.31297	0.04678	0.07623	0.00000	0.01639	0.00000	0.02640	0.01801	0.00000	0.00000	0.33122
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		3,003	403	982	122	209	0	42	0	101	90	0	0	1,054
387	Total O&M Allocators		1.00000	0.13416	0.32702	0.04063	0.06967	0.00000	0.01406	0.00000	0.03361	0.02986	0.00000	0.00000	0.35098
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		12												12
390	Total Adjusted O&M		3,015	403	982	122	209	-	42	-	101	90	-	-	1,066
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,276	1,276	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		434	434	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		2,043	2,043	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		393	-	-	393	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		410	14	0	396	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03333	0.00000	0.96667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,453	2,056	0	396	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83836	0.00000	0.16164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		463	-	-	-	463	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		104	-	-	-	-	-	104	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
423	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		971	0	0	0	463	0	104	0	176	228	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47700	0.00000	0.10759	0.00000	0.18108	0.23433	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,381	14	0	396	463	0	104	0	176	228	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00990	0.00000	0.28703	0.33536	0.00000	0.07565	0.00000	0.12731	0.16475	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,424	2,056	0	396	463	0	104	0	176	228	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60058	0.00000	0.11579	0.13529	0.00000	0.03052	0.00000	0.05136	0.06646	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		379	57	132	14	27	-	6	-	9	6	-	-	127

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		466	57	132	14	27	0	6	0	9	6	0	0	214
441	General & Intangible Plant Allocators		1.00000	0.12271	0.28393	0.03056	0.05754	0.00000	0.01238	0.00000	0.01993	0.01369	0.00000	0.00000	0.45926
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		65	28	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		66	-	-	-	-	-	-	-	-	66	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		194	44	1	14	13	0	3	0	4	69	0	0	48
459															
460	Total Depreciation Expense		4,085	2,158	133	424	503	0	113	0	189	302	0	0	262
461	Total Depreciation Expense Allocators		1.00000	0.52834	0.03267	0.10387	0.12314	0.00000	0.02761	0.00000	0.04623	0.07405	0.00000	0.00000	0.06408
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		78	12	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		637	269	11	132	126	-	25	-	36	23	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		715	281	38	135	131	0	26	0	38	25	0	0	42
471	Total Taxes Other Allocator		1.00000	0.39327	0.05279	0.18863	0.18366	0.00000	0.03593	0.00000	0.05309	0.03438	0.00000	0.00000	0.05824
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	13,524	5,190	1,279	1,907	1,981	0	393	0	627	612	0	0	1,536
476	Total Oper. Exp. Before Tax	Line 20	7,811	2,841	1,153	680	843	0	181	0	328	417	0	0	1,370
477	Net Oper. Income (NOI) before Tax		5,713	2,350	126	1,226	1,138	0	212	0	300	196	0	0	166
478	Interest Expense	Line 8 x WACC	1,320	563	31	270	253	-	48	-	70	46	-	-	40
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,393	1,787	95	957	885	-	164	-	229	150	-	-	126
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,393	1,787	95	957	885	0	164	0	229	150	0	0	126
483	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,201)	(1,050)	(50)	(372)	(369)	-	(79)	-	(128)	(84)	-	-	(69)
485	State Taxable Income	Ln 482:484	2,262	771	47	596	528	0	87	0	106	68	0	0	59
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	124	42	3	33	29	-	5	-	6	4	-	-	3
488	State Income Tax (Def.)	Ln 484 x Ln 486	121	58	3	20	20	-	4	-	7	5	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	245	100	5	53	49	-	9	-	13	8	-	-	7
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,393	1,787	95	957	885	-	164	-	229	150	-	-	126
494	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,176)	(1,038)	(49)	(368)	(364)	-	(78)	-	(126)	(83)	-	-	(68)
496	State Income Tax Exp. (Cur.)	Line 487	(124)	(42)	(3)	(33)	(29)	-	(5)	-	(6)	(4)	-	-	(3)
497	Fed. Taxable Income	Ln 493:496	2,162	740	45	568	504	-	83	-	101	65	-	-	56
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	454	155	9	119	106	-	18	-	21	14	-	-	12

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	454	155	9	119	106	-	18	-	21	14	-	-	12
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	457	218	10	77	77	-	16	-	27	17	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(25)	(12)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	458	114	5	150	130	-	20	-	20	12	-	-	6
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	579	198	12	152	135	-	22	-	27	17	-	-	15
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	553	264	13	93	93	-	20	-	32	21	-	-	17
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	703	214	10	203	179	-	29	-	33	21	-	-	13
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
524	Interest Expense	Line 8 x WACC	(1,320)	(563)	(31)	(270)	(253)	-	(48)	-	(70)	(46)	-	-	(40)
525	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
529	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,176)	(1,038)	(49)	(368)	(364)	-	(78)	-	(126)	(83)	-	-	(68)
532	Deferred Tax Federal	Ln 531 x Ln 498	457	218	10	77	77	-	16	-	27	17	-	-	14
533	Base for FIT Computation	Ln 523:532	1,613	539	33	432	382	-	62	-	75	48	-	-	41
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	429	143	9	115	101	-	17	-	20	13	-	-	11
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(3)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(344)	(207)	(13)	(28)	(34)	-	(10)	-	(21)	(15)	-	-	(16)
539	Amort of Excess ADIT	JSS Sch. 12	(76)	(36)	(2)	(13)	(13)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	1	(104)	(6)	73	54	-	3	-	(6)	(5)	-	-	(8)
541	Total FIT - Deferred	Line 532	457	218	10	77	77	-	16	-	27	17	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	458	114	5	150	130	-	20	-	20	12	-	-	6
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	5,010	2,136	116	1,023	958	-	184	-	266	175	-	-	152
546	Interest Expense	Line 27 x WACC	(1,320)	(563)	(31)	(270)	(253)	-	(48)	-	(70)	(46)	-	-	(40)
547	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,201)	(1,050)	(50)	(372)	(369)	-	(79)	-	(128)	(84)	-	-	(69)
549	State Deferred Tax	Ln 548 x Ln 486	121	58	3	20	20	-	4	-	7	5	-	-	4
550	Net FIT Allowable	Line 542	458	114	5	150	130	-	20	-	20	12	-	-	6
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,138	728	44	564	499	-	82	-	100	64	-	-	55
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	124	42	3	33	29	-	5	-	6	4	-	-	3
555	Total SIT - Deferred	Line 549	121	58	3	20	20	-	4	-	7	5	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	245	100	5	53	49	-	9	-	13	8	-	-	7
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	703	214	10	203	179	-	29	-	33	21	-	-	13
561	Total Income Tax Allocator		1.00000	0.30483	0.01407	0.28908	0.25524	0.00000	0.04087	0.00000	0.04722	0.02966	0.00000	0.00000	0.01903

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		94	94	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		415	124	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	20	13	-	-	-
576	Subtotal Prod, Trans and Dist		552	125	290	31	59	0	13	0	20	13	0	0	0
577	Customer Accounts		201	-	-	-	-	-	-	-	-	1	-	-	200
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		831	125	290	31	59	-	13	-	20	14	-	-	278
581	Admin & General		372	56	130	14	26	-	6	-	9	6	-	-	124
582	Total		1,203	182	420	45	85	-	18	-	30	20	-	-	402
583	Total Labor Allocator		1.00000	0.15107	0.34955	0.03762	0.07084	0.00000	0.01523	0.00000	0.02454	0.01685	0.00000	0.00000	0.33430

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	6,758,222	3,370,980	135,211	1,294,095	1,522,607	-	372,458	-	17,781	35,367	-	-	9,722
3	Accum. Depreciation & Amort.	Line 171	(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	-	(95,034)	-	(5,685)	(11,814)	-	-	(4,449)
4	Net Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	-	277,424	-	12,096	23,553	-	-	5,273
5	Construction Work in Progress	Line 229	242,949	143,079	1,702	52,014	41,385	-	4,433	-	80	173	-	-	83
6	Plant Held for Future Use	Line 239	34,764	28,972	354	4,610	780	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	128,362	32,555	34,274	25,274	27,288	-	6,210	-	206	787	-	-	1,768
8	Total Rate Base		5,234,606	2,288,901	104,718	1,187,378	1,321,475	-	288,094	-	12,383	24,515	-	-	7,142
9															
10	Revenue														
11	Class Revenue	Line 287	871,214	390,702	81,056	152,548	191,731	-	42,218	-	1,263	6,031	-	-	5,665
12	Revenue Credits	Line 307	4,921	57	3	2,900	96	-	1,073	-	785	1	-	-	7
13	Total Revenue		876,135	390,759	81,059	155,448	191,827	-	43,291	-	2,048	6,032	-	-	5,672
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	132,766	30,330	62,232	9,949	20,264	-	4,651	-	330	883	-	-	4,128
17	Depreciation	Line 460	271,112	162,469	8,456	34,592	48,714	-	12,424	-	617	2,980	-	-	862
18	Tax Other Than Income Tax	Line 470	50,611	21,169	2,392	10,997	12,719	-	2,831	-	124	242	-	-	137
19	Gain/Loss on Disposition		(276)	(119)	(4)	(63)	(72)	-	(16)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		454,212	213,849	73,076	55,474	81,625	-	19,889	-	1,070	4,104	-	-	5,126
21	Income Tax Expense	Line 517	54,233	16,134	627	16,570	17,379	-	3,166	-	108	205	-	-	44
22	Total Operating Expense		508,445	229,982	73,703	72,044	99,004	-	23,054	-	1,178	4,310	-	-	5,170
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
26	Net Operating Income Required	Ln 8 x Ln 34	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	871,214	390,702	81,056	152,548	191,731	-	42,218	-	1,263	6,031	-	-	5,665
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	871,214	390,702	81,056	152,548	191,731		42,218		1,263	6,031			5,665
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		2,024,627	2,024,627	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		174,229	174,229	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		184,866	184,866	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		865,427	865,427	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		3,249,150	3,249,150	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		24,268	24,268	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,428	1,428	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,657	12,657	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		14,057	14,057	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,262,974	-	-	1,262,974	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,398	-	-	12,398	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,327,781	52,409	0	1,275,372	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03947	0.00000	0.96053	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		4,576,931	3,301,559	0	1,275,372	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.72135	0.00000	0.27865	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,480,727	-	-	-	1,480,727	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		362,213	-	-	-	-	-	362,213	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		17,292	-	-	-	-	-	-	-	17,292	-	-	-	-
71	Distribution Metering		34,354	-	-	-	-	-	-	-	-	34,354	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,894,586	0	0	0	1,480,727	0	362,213	0	17,292	34,354	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78156	0.00000	0.19118	0.00000	0.00913	0.01813	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,222,367	52,409	0	1,275,372	1,480,727	0	362,213	0	17,292	34,354	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01626	0.00000	0.39579	0.45952	0.00000	0.11241	0.00000	0.00537	0.01066	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,471,516	3,301,559	0	1,275,372	1,480,727	0	362,213	0	17,292	34,354	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51017	0.00000	0.19707	0.22881	0.00000	0.05597	0.00000	0.00267	0.00531	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		283,701	69,421	135,211	18,724	41,880	-	10,245	-	489	1,013	-	-	6,718
86	Retail 100%, Class = # Bills		3,052	-	-	-	-	-	-	-	-	-	-	-	3,052
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		286,753	69,421	135,211	18,724	41,880	0	10,245	0	489	1,013	0	0	9,770
89	General & Intangible Plant Allocators		1.00000	0.24209	0.47153	0.06530	0.14605	0.00000	0.03573	0.00000	0.00171	0.00353	0.00000	0.00000	0.03407
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(48)	-	-	-	-	-	-	-	-	-	-	-	(48)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
104															
105	Total Gross Electric Plant in Service		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
106	Total Gross Electric Plant Allocators		1.00000	0.49880	0.02001	0.19148	0.22530	0.00000	0.05511	0.00000	0.00263	0.00523	0.00000	0.00000	0.00144
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		889,102	889,102	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		121,415	121,415	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		133,752	133,752	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		102,031	102,031	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,246,301	1,246,301	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		4,157	4,157	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		599	599	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		752	752	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		567	567	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		177,873	-	-	177,873	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
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GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		1,488	-	-	1,488	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		185,436	6,075	0	179,361	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03276	0.00000	0.96724	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,431,737	1,252,376	0	179,361	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87473	0.00000	0.12527	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		249,888	-	-	-	249,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		89,971	-	-	-	-	-	89,971	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,444	-	-	-	-	-	-	-	5,444	-	-	-	-
139	Distribution Metering		11,314	-	-	-	-	-	-	-	-	11,314	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		356,616	0	0	0	249,888	0	89,971	0	5,444	11,314	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.70072	0.00000	0.25229	0.00000	0.01526	0.03172	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		542,051	6,075	0	179,361	249,888	0	89,971	0	5,444	11,314	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01121	0.00000	0.33089	0.46100	0.00000	0.16598	0.00000	0.01004	0.02087	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,788,352	1,252,376	0	179,361	249,888	0	89,971	0	5,444	11,314	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70030	0.00000	0.10029	0.13973	0.00000	0.05031	0.00000	0.00304	0.00633	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		140,209	34,309	66,823	9,254	20,698	-	5,063	-	242	501	-	-	3,320
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,060	-	-	-	-	-	-	-	-	-	-	-	1,060
156	General & Intangible Plant Total		141,269	34,309	66,823	9,254	20,698	0	5,063	0	242	501	0	0	4,380
157	General & Intangible Plant Allocators		1.00000	0.24286	0.47302	0.06550	0.14651	0.00000	0.03584	0.00000	0.00171	0.00355	0.00000	0.00000	0.03100
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	70
170															
171	Total Accumulated Depreciation		1,929,691	1,286,685	66,823	188,614	270,586	0	95,034	0	5,685	11,814	0	0	4,449
172	Total Accum Deprec Allocators		1.00000	0.66678	0.03463	0.09774	0.14022	0.00000	0.04925	0.00000	0.00295	0.00612	0.00000	0.00000	0.00231
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		3,249,150	3,249,150	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,246,301)	(1,246,301)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		2,002,849	2,002,849	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,327,781	52,409	0	1,275,372	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(185,436)	(6,075)	0	(179,361)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,142,345	46,335	0	1,096,011	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04056	0.00000	0.95944	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,894,586	0	0	0	1,480,727	0	362,213	0	17,292	34,354	0	0	0

DUKE ENERGY FLORIDA
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GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(356,616)	0	0	0	(249,888)	0	(89,971)	0	(5,444)	(11,314)	0	0	0
188	Distribution Net Plant		1,537,970	0	0	0	1,230,839	0	272,242	0	11,848	23,040	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80030	0.00000	0.17701	0.00000	0.00770	0.01498	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		286,753	69,421	135,211	18,724	41,880	0	10,245	0	489	1,013	0	0	9,770
192	General & Intangible Reserve		(141,269)	(34,309)	(66,823)	(9,254)	(20,698)	0	(5,063)	0	(242)	(501)	0	0	(4,380)
193	General & Intangible Net Plant		145,484	35,112	68,388	9,470	21,183	0	5,182	0	247	513	0	0	5,390
194	General & Intangible Net Plant Allocators		1.00000	0.24135	0.47007	0.06509	0.14560	0.00000	0.03562	0.00000	0.00170	0.00352	0.00000	0.00000	0.03705
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(117)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(117)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
207	Total Reserve		(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	0	(95,034)	0	(5,685)	(11,814)	0	0	(4,449)
208	Total Net Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	0	277,424	0	12,096	23,553	0	0	5,273
209	Total Net Plant Allocators		1.00000	0.43166	0.01416	0.22895	0.25930	0.00000	0.05746	0.00000	0.00251	0.00488	0.00000	0.00000	0.00109
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		55,881	55,881	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		5,680	5,680	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,773	4,773	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		77,218	77,218	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		52,499	-	-	52,499	-	-	-	-	-	-	-	-	-
218	Distribution Primary		41,667	-	-	-	41,667	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		4,483	-	-	-	-	-	4,483	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		82	-	-	-	-	-	-	-	82	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		3,666	897	1,747	242	541	-	132	-	6	13	-	-	87
227	Retail 100%, Class = Net Plant		(3,174)	(1,370)	(45)	(727)	(823)	-	(182)	-	(8)	(15)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		242,949	143,079	1,702	52,014	41,385	0	4,433	0	80	173	0	0	83
230	Total Construction Work in Progress Allocator		1.00000	0.58893	0.00701	0.21409	0.17034	0.00000	0.01825	0.00000	0.00033	0.00071	0.00000	0.00000	0.00034
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		28,459	28,459	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		331	331	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,561	-	-	4,561	-	-	-	-	-	-	-	-	-
237	Distribution Primary		671	-	-	-	671	-	-	-	-	-	-	-	-
238	Labor		743	182	354	49	110	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		34,764	28,972	354	4,610	780	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.83338	0.01019	0.13259	0.02245	0.00000	0.00077	0.00000	0.00004	0.00008	0.00000	0.00000	0.00051
241															
242															
243	**Working Capital**														
244	Production Base Demand		18,887	18,887	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,681	1,681	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		1,834	1,834	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		36,912	-	36,912	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,268	-	31,268	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		283	283	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(79,145)	(18,170)	(37,283)	(5,960)	(12,140)	-	(2,786)	-	(197)	(529)	-	-	(2,079)
255	Retail 100%, Class = # Bills		3,596	-	-	-	-	-	-	-	-	-	-	-	3,596
256	Retail 100%, Class = Prod		(61,639)	(61,639)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		108,499	46,835	1,537	24,841	28,134	-	6,234	-	272	529	-	-	118
258	Retail 100%, Class = T&D		(20,505)	(333)	-	(8,115)	(9,422)	-	(2,305)	-	(110)	(219)	-	-	-
259	Retail 100%, Class = Metering		524	-	-	-	-	-	-	-	-	524	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,559)	(2,559)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		91,952	45,865	1,840	17,607	20,717	-	5,068	-	242	481	-	-	132
264	Gross Trans Plant		(3,226)	(127)	-	(3,099)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		128,362	32,555	34,274	25,274	27,288	0	6,210	0	206	787	0	0	1,768
266	Total Working Capital Allocator		1.00000	0.25362	0.26701	0.19689	0.21258	0.00000	0.04838	0.00000	0.00161	0.00613	0.00000	0.00000	0.01377
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,758,222	3,370,980	135,211	1,294,095	1,522,607	0	372,458	0	17,781	35,367	0	0	9,722
271	Accumulated Depreciation		(1,929,691)	(1,286,685)	(66,823)	(188,614)	(270,586)	0	(95,034)	0	(5,685)	(11,814)	0	0	(4,449)
272	Net Electric Plant in Service		4,828,531	2,084,295	68,388	1,105,481	1,252,022	0	277,424	0	12,096	23,553	0	0	5,273
273	Construction Work in Progress		242,949	143,079	1,702	52,014	41,385	0	4,433	0	80	173	0	0	83
274	Plant Held for Future Use		34,764	28,972	354	4,610	780	0	27	0	1	3	0	0	18
275	Working Capital		128,362	32,555	34,274	25,274	27,288	0	6,210	0	206	787	0	0	1,768
276	Total Rate Base		5,234,606	2,288,901	104,718	1,187,378	1,321,475	0	288,094	0	12,383	24,515	0	0	7,142
277	Total Rate Base Allocator		1.00000	0.43726	0.02000	0.22683	0.25245	0.00000	0.05504	0.00000	0.00237	0.00468	0.00000	0.00000	0.00136
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		840,377	359,865	81,056	152,548	191,731	-	42,218	-	1,263	6,031	-	-	5,665
282	Production Solar Demand		30,837	30,837	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		871,214	390,702	81,056	152,548	191,731	-	42,218	-	1,263	6,031	-	-	5,665
286	Wholesale 100%														
287	Total Class Revenue		871,214	390,702	81,056	152,548	191,731	0	42,218	0	1,263	6,031	0	0	5,665
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44846	0.09304	0.17510	0.22007	0.00000	0.04846	0.00000	0.00145	0.00692	0.00000	0.00000	0.00650
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		821,902	374,626	80,432	138,878	174,448	-	40,125	-	1,939	5,826	-	-	5,628
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		821,902	374,626	80,432	138,878	174,448	-	40,125	-	1,939	5,826	-	-	5,628
294	Function Allocator for Electric Revenue		1.00000	0.45580	0.09786	0.16897	0.21225	0.00000	0.04882	0.00000	0.00236	0.00709	0.00000	0.00000	0.00685
295															
296															
297	**Revenue Credits**														
298	Transmission		2,870	-	-	2,870	-	-	-	-	-	-	-	-	-
299	Distribution Primary		63	-	-	-	63	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,066	-	-	-	-	-	1,066	-	-	-	-	-	-
301	Distribution Service		785	-	-	-	-	-	-	-	785	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		131	57	3	30	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,921	57	3	2,900	96	0	1,073	0	785	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01163	0.00053	0.58934	0.01944	0.00000	0.21807	0.00000	0.15952	0.00012	0.00000	0.00000	0.00136
309															
310															
311	**O&M Expense**														
312	Production Demand														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		10,215	10,215	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		845	845	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,577	1,577	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,738	4,738	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		17,376	17,376	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		34,105	-	34,105	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,056	-	3,056	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,787	-	2,787	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,651	-	2,651	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,598	0	42,598	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		59,974	17,376	42,598	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.28973	0.71027	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		33	33	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		37	37	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		6,140	-	-	6,140	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		32	-	-	32	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,309	136	0	6,173	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02162	0.00000	0.97838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,955	-	-	-	12,955	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,863	-	-	-	-	-	2,863	-	-	-	-	-	-
344	Distribution Service		244	-	-	-	-	-	-	-	244	-	-	-	-
345	Distribution Metering		691	-	-	-	-	-	-	-	-	691	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,754	0	0	0	12,955	0	2,863	0	244	691	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77329	0.00000	0.17088	0.00000	0.01458	0.04126	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,935	-	-	-	-	-	-	-	-	-	-	-	1,935
356	Customer Accounting O&M		1,952	0	0	0	0	0	0	0	0	17	0	0	1,935
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00854	0.00000	0.00000	0.99146
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
361	Customer Serv & Info. O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		375	-	-	-	-	-	-	-	-	-	-	-	375
366	Sales O&M		375	0	0	0	0	0	0	0	0	0	0	0	375
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		40,961	10,023	19,522	2,703	6,047	-	1,479	-	71	146	-	-	970
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,602	2,794	112	1,073	1,262	-	309	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		101	-	-	-	-	-	-	-	-	-	-	-	101
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		46,664	12,817	19,634	3,776	7,309	0	1,788	0	85	176	0	0	1,079
379	Admin & General O&M Allocators		1.00000	0.27467	0.42075	0.08092	0.15663	0.00000	0.03831	0.00000	0.00183	0.00376	0.00000	0.00000	0.02313
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		132,108	30,330	62,232	9,949	20,264	0	4,651	0	330	883	0	0	3,470
387	Total O&M Allocators		1.00000	0.22958	0.47107	0.07531	0.15339	0.00000	0.03520	0.00000	0.00249	0.00669	0.00000	0.00000	0.02626
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		658												658
390	Total Adjusted O&M		132,766	30,330	62,232	9,949	20,264	-	4,651	-	330	883	-	-	4,128
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		96,075	96,075	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		16,352	16,352	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,684	8,684	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		32,677	32,677	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		153,788	153,788	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		448	448	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		259	259	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		295	295	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		32,053	-	-	32,053	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		273	-	-	273	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		33,355	1,029	0	32,326	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03085	0.00000	0.96915	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		187,143	154,817	0	32,326	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82726	0.00000	0.17274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		44,866	-	-	-	44,866	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		11,511	-	-	-	-	-	11,511	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		574	-	-	-	-	-	-	-	574	-	-	-	-
423	Distribution Metering		2,242	-	-	-	-	-	-	-	-	2,242	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		59,193	0	0	0	44,866	0	11,511	0	574	2,242	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75796	0.00000	0.19447	0.00000	0.00970	0.03788	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		92,548	1,029	0	32,326	44,866	0	11,511	0	574	2,242	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01112	0.00000	0.34929	0.48478	0.00000	0.12438	0.00000	0.00621	0.02423	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		246,336	154,817	0	32,326	44,866	0	11,511	0	574	2,242	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62848	0.00000	0.13123	0.18213	0.00000	0.04673	0.00000	0.00233	0.00910	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		17,600	4,307	8,388	1,162	2,598	-	636	-	30	63	-	-	417

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		288	-	-	-	-	-	-	-	-	-	-	-	288
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		17,888	4,307	8,388	1,162	2,598	0	636	0	30	63	0	0	705
441	General & Intangible Plant Allocators		1.00000	0.24076	0.46892	0.06494	0.14524	0.00000	0.03553	0.00000	0.00170	0.00351	0.00000	0.00000	0.03940
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		152	-	-	-	-	-	-	-	-	-	-	-	152
451	Retail 100%, Class = Net Plant		4,822	2,081	68	1,104	1,250	-	277	-	12	24	-	-	5
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		652	-	-	-	-	-	-	-	-	652	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,264	1,264	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		6,889	3,345	68	1,104	1,250	0	277	0	12	675	0	0	157
459															
460	Total Depreciation Expense		271,112	162,469	8,456	34,592	48,714	0	12,424	0	617	2,980	0	0	862
461	Total Depreciation Expense Allocators		1.00000	0.59927	0.03119	0.12759	0.17968	0.00000	0.04582	0.00000	0.00227	0.01099	0.00000	0.00000	0.00318
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,623	886	1,726	239	535	-	131	-	6	13	-	-	86
466	Net Total Plant		46,988	20,283	666	10,758	12,184	-	2,700	-	118	229	-	-	51
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		50,611	21,169	2,392	10,997	12,719	0	2,831	0	124	242	0	0	137
471	Total Taxes Other Allocator		1.00000	0.41828	0.04726	0.21728	0.25130	0.00000	0.05593	0.00000	0.00245	0.00478	0.00000	0.00000	0.00271
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	876,135	390,759	81,059	155,448	191,827	0	43,291	0	2,048	6,032	0	0	5,672
476	Total Oper. Exp. Before Tax	Line 20	454,212	213,849	73,076	55,474	81,625	0	19,889	0	1,070	4,104	0	0	5,126
477	Net Oper. Income (NOI) before Tax		421,922	176,911	7,983	99,974	110,202	0	23,402	0	978	1,927	0	0	546
478	Interest Expense	Line 8 x WACC	96,885	42,364	1,938	21,977	24,459	-	5,332	-	229	454	-	-	132
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	325,037	134,546	6,044	77,997	85,743	-	18,070	-	749	1,474	-	-	413
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	325,037	134,546	6,044	77,997	85,743	0	18,070	0	749	1,474	0	0	413
483	Fed & St Permanent Differences	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(158,448)	(79,033)	(3,170)	(30,340)	(35,698)	-	(8,732)	-	(417)	(829)	-	-	(228)
485	State Taxable Income	Ln 482:484	171,639	58,032	2,975	48,624	51,183	0	9,616	0	345	671	0	0	193
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	9,440	3,192	164	2,674	2,815	-	529	-	19	37	-	-	11
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	18,155	7,539	338	4,343	4,778	-	1,009	-	42	83	-	-	23
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	325,037	134,546	6,044	77,997	85,743	-	18,070	-	749	1,474	-	-	413
494	Fed & St Permanent Differences	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(156,681)	(78,152)	(3,135)	(30,002)	(35,300)	-	(8,635)	-	(412)	(820)	-	-	(225)
496	State Income Tax Exp. (Cur.)	Line 487	(9,440)	(3,192)	(164)	(2,674)	(2,815)	-	(529)	-	(19)	(37)	-	-	(11)
497	Fed. Taxable Income	Ln 493:496	163,965	55,721	2,847	46,288	48,766	-	9,184	-	331	643	-	-	185
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	34,433	11,701	598	9,720	10,241	-	1,929	-	70	135	-	-	39

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	34,433	11,701	598	9,720	10,241	-	1,929	-	70	135	-	-	39
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,830)	(913)	(37)	(350)	(412)	-	(101)	-	(5)	(10)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	36,078	8,595	289	12,227	12,601	-	2,156	-	66	123	-	-	21
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	43,873	14,893	762	12,395	13,056	-	2,458	-	89	172	-	-	49
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	39,788	19,846	796	7,619	8,964	-	2,193	-	105	208	-	-	57
512	Total Direct Adjs.	Ln 489 + Ln 506	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
514	Total Amortization of ITC	Line 504	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
515	Total Amortization of PTC	Line 505	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	54,233	16,134	627	16,570	17,379	-	3,166	-	108	205	-	-	44
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
524	Interest Expense	Line 8 x WACC	(96,885)	(42,364)	(1,938)	(21,977)	(24,459)	-	(5,332)	-	(229)	(454)	-	-	(132)
525	Permanent Diff Fed & State	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
529	Amort of Excess ADIT	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(156,681)	(78,152)	(3,135)	(30,002)	(35,300)	-	(8,635)	-	(412)	(820)	-	-	(225)
532	Deferred Tax Federal	Ln 531 x Ln 498	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
533	Base for FIT Computation	Ln 523:532	122,648	40,585	2,111	35,249	36,974	-	6,876	-	243	472	-	-	136
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	32,603	10,789	561	9,370	9,829	-	1,828	-	65	125	-	-	36
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(49)	(2)	(19)	(22)	-	(5)	-	(0)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(478)	(238)	(10)	(92)	(108)	-	(26)	-	(1)	(3)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(23,379)	(15,588)	(810)	(2,285)	(3,278)	-	(1,151)	-	(69)	(143)	-	-	(54)
539	Amort of Excess ADIT	JSS Sch. 12	(5,473)	(2,730)	(110)	(1,048)	(1,233)	-	(302)	-	(14)	(29)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	3,175	(7,817)	(369)	5,927	5,188	-	343	-	(20)	(49)	-	-	(26)
541	Total FIT - Deferred	Line 532	32,903	16,412	658	6,300	7,413	-	1,813	-	87	172	-	-	47
542	Total FIT - Current & Deferred	Ln 540:541	36,078	8,595	289	12,227	12,601	-	2,156	-	66	123	-	-	21
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	367,689	160,777	7,356	83,404	92,823	-	20,236	-	870	1,722	-	-	502
546	Interest Expense	Line 27 x WACC	(96,885)	(42,364)	(1,938)	(21,977)	(24,459)	-	(5,332)	-	(229)	(454)	-	-	(132)
547	Permanent Diff Fed & State	JSS Sch. 12	5,049	2,518	101	967	1,138	-	278	-	13	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(158,448)	(79,033)	(3,170)	(30,340)	(35,698)	-	(8,732)	-	(417)	(829)	-	-	(228)
549	State Deferred Tax	Ln 548 x Ln 486	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
550	Net FIT Allowable	Line 542	36,078	8,595	289	12,227	12,601	-	2,156	-	66	123	-	-	21
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	162,199	54,840	2,812	45,950	48,368	-	9,087	-	326	634	-	-	182
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	9,440	3,192	164	2,674	2,815	-	529	-	19	37	-	-	11
555	Total SIT - Deferred	Line 549	8,715	4,347	174	1,669	1,963	-	480	-	23	46	-	-	13
556	Total SIT - Current & Deferred	Ln 554:555	18,155	7,539	338	4,343	4,778	-	1,009	-	42	83	-	-	23
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	54,233	16,134	627	16,570	17,379	-	3,166	-	108	205	-	-	44
561	Total Income Tax Allocator		1.00000	0.29749	0.01156	0.30554	0.32045	0.00000	0.05837	0.00000	0.00200	0.00379	0.00000	0.00000	0.00081

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		7,096	7,096	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,238	1,238	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		997	997	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,757	-	13,757	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,696	-	1,696	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		729	-	729	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,219	-	2,219	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,762	9,361	18,401	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,634	86	-	2,548	-	-	-	-	-	-	-	-	-
575	Distribution		7,292	-	-	-	5,699	-	1,394	-	67	132	-	-	-
576	Subtotal Prod, Trans and Dist		37,688	9,447	18,401	2,548	5,699	0	1,394	0	67	132	0	0	0
577	Customer Accounts		665	-	-	-	-	-	-	-	-	6	-	-	659
578	Customer Service & Info.		120	-	-	-	-	-	-	-	-	-	-	-	120
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,608	9,447	18,401	2,548	5,699	-	1,394	-	67	138	-	-	914
581	Admin & General		17,301	4,233	8,246	1,142	2,554	-	625	-	30	62	-	-	410
582	Total		55,909	13,681	26,646	3,690	8,253	-	2,019	-	96	200	-	-	1,324
583	Total Labor Allocator		1.00000	0.24470	0.47660	0.06600	0.14762	0.00000	0.03611	0.00000	0.00172	0.00357	0.00000	0.00000	0.02368

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	81,303	40,685	2,099	13,768	24,623	-	-	-	0	126	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	-	-	-	(0)	(42)	-	-	(1)
4	Net Plant in Service		58,311	25,156	1,062	11,762	20,247	-	-	-	0	84	-	-	1
5	Construction Work in Progress	Line 229	2,977	1,727	26	553	669	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	417	350	5	49	13	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,638	393	532	269	441	-	-	-	0	3	-	-	0
8	Total Rate Base		63,343	27,625	1,626	12,633	21,371	-	-	-	0	87	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	10,727	4,715	1,258	1,623	3,101	-	-	-	0	21	-	-	8
12	Revenue Credits	Line 307	33	1	0	31	2	-	-	-	0	0	-	-	0
13	Total Revenue		10,760	4,716	1,258	1,654	3,102	-	-	-	0	21	-	-	8
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,777	366	966	106	328	-	-	-	0	3	-	-	8
17	Depreciation	Line 460	3,259	1,961	131	368	788	-	-	-	0	11	-	-	0
18	Tax Other Than Income Tax	Line 470	616	255	37	117	206	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(3)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,648	2,581	1,134	590	1,320	-	-	-	0	15	-	-	8
21	Income Tax Expense	Line 517	663	195	10	176	281	-	-	-	0	1	-	-	0
22	Total Operating Expense		6,311	2,776	1,144	767	1,601	-	-	-	0	15	-	-	8
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	(0)
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	(0)
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	10,727	4,715	1,258	1,623	3,101	-	-	-	0	21	-	-	8
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	0.00%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	10,727	4,715	1,258	1,623	3,101				0	21			8
37		Ln 29	-	-	-	-	-				-	-			0
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,435	24,435	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,103	2,103	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,231	2,231	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		10,445	10,445	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		39,214	39,214	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		293	293	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		153	153	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		170	170	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		13,437	-	-	13,437	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		132	-	-	132	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		14,202	633	0	13,569	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04454	0.00000	0.95546	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		53,416	39,847	0	13,569	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.74597	0.00000	0.25403	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		23,946	-	-	-	23,946	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		122	-	-	-	-	-	-	-	-	122	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		24,069	0	0	0	23,946	0	0	0	0	122	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99491	0.00000	0.00000	0.00000	0.00001	0.00508	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		38,270	633	0	13,569	23,946	0	0	0	0	122	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01653	0.00000	0.35456	0.62571	0.00000	0.00000	0.00000	0.00001	0.00320	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		77,485	39,847	0	13,569	23,946	0	0	0	0	122	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51425	0.00000	0.17512	0.30904	0.00000	0.00000	0.00000	0.00000	0.00158	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,818	838	2,099	199	677	-	-	-	0	4	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,818	838	2,099	199	677	0	0	0	0	4	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21943	0.54970	0.05217	0.17738	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00036
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.50041	0.02582	0.16935	0.30286	0.00000	0.00000	0.00000	0.00000	0.00155	0.00000	0.00000	0.00002
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		10,731	10,731	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,465	1,465	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,614	1,614	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		1,231	1,231	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		15,042	15,042	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,892	-	-	1,892	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,982	73	0	1,908	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03700	0.00000	0.96300	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		17,023	15,115	0	1,908	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88790	0.00000	0.11210	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		4,041	-	-	-	4,041	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		40	-	-	-	-	-	-	-	-	40	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		4,081	0	0	0	4,041	0	0	0	0	40	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99011	0.00000	0.00000	0.00000	0.00002	0.00987	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		6,063	73	0	1,908	4,041	0	0	0	0	40	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01209	0.00000	0.31474	0.66652	0.00000	0.00000	0.00000	0.00001	0.00664	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		21,105	15,115	0	1,908	4,041	0	0	0	0	40	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71619	0.00000	0.09042	0.19148	0.00000	0.00000	0.00000	0.00000	0.00191	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,887	414	1,037	98	335	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,887	414	1,037	98	335	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21944	0.54972	0.05218	0.17739	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00032
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		22,992	15,529	1,037	2,007	4,376	0	0	0	0	42	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.67542	0.04512	0.08728	0.19032	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		39,214	39,214	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(15,042)	(15,042)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		24,173	24,173	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		14,202	633	0	13,569	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,982)	(73)	0	(1,908)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,220	559	0	11,661	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04576	0.00000	0.95424	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		24,069	0	0	0	23,946	0	0	0	0	122	0	0	0

DUKE ENERGY FLORIDA
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GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(4,081)	0	0	0	(4,041)	0	0	0	(0)	(40)	0	0	0
188	Distribution Net Plant		19,987	0	0	0	19,905	0	0	0	0	82	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99589	0.00000	0.00000	0.00000	0.00001	0.00410	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,818	838	2,099	199	677	0	0	0	0	4	0	0	1
192	General & Intangible Reserve		(1,887)	(414)	(1,037)	(98)	(335)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,931	424	1,062	101	343	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21943	0.54969	0.05217	0.17738	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00039
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00250	0.00627	0.00060	0.00202	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98859
205															
206	Total Gross Plant		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
207	Total Reserve		(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	0	0	0	(0)	(42)	0	0	(1)
208	Total Net Plant in Service		58,311	25,156	1,062	11,762	20,247	0	0	0	0	84	0	0	1
209	Total Net Plant Allocators		1.00000	0.43140	0.01821	0.20170	0.34723	0.00000	0.00000	0.00000	0.00000	0.00144	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		674	674	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		932	932	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		559	-	-	559	-	-	-	-	-	-	-	-	-
218	Distribution Primary		674	-	-	-	674	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		49	11	27	3	9	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(38)	(17)	(1)	(8)	(13)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,977	1,727	26	553	669	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.58015	0.00888	0.18592	0.22485	0.00000	0.00000	0.00000	0.00000	0.00021	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		343	343	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		49	-	-	49	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		417	350	5	49	13	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83885	0.01319	0.11765	0.03028	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		573	-	573	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		485	-	485	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,060)	(219)	(579)	(63)	(196)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(744)	(744)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,310	565	24	264	455	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(244)	(4)	-	(86)	(152)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(31)	(31)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,106	554	29	187	335	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(35)	(2)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,638	393	532	269	441	0	0	0	0	3	0	0	0
266	Total Working Capital Allocator		1.00000	0.23985	0.32477	0.16414	0.26938	0.00000	0.00000	0.00000	0.00000	0.00171	0.00000	0.00000	0.00015
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		81,303	40,685	2,099	13,768	24,623	0	0	0	0	126	0	0	1
271	Accumulated Depreciation		(22,992)	(15,529)	(1,037)	(2,007)	(4,376)	0	0	0	(0)	(42)	0	0	(1)
272	Net Electric Plant in Service		58,311	25,156	1,062	11,762	20,247	0	0	0	0	84	0	0	1
273	Construction Work in Progress		2,977	1,727	26	553	669	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		417	350	5	49	13	0	0	0	0	0	0	0	0
275	Working Capital		1,638	393	532	269	441	0	0	0	0	3	0	0	0
276	Total Rate Base		63,343	27,625	1,626	12,633	21,371	0	0	0	0	87	0	0	1
277	Total Rate Base Allocator		1.00000	0.43612	0.02566	0.19944	0.33738	0.00000	0.00000	0.00000	0.00000	0.00138	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		10,355	4,343	1,258	1,623	3,101	-	-	-	0	21	-	-	8
282	Production Solar Demand		372	372	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		10,727	4,715	1,258	1,623	3,101	-	-	-	0	21	-	-	8
286	Wholesale 100%														
287	Total Class Revenue		10,727	4,715	1,258	1,623	3,101	0	0	0	0	21	0	0	8
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43958	0.11730	0.15130	0.28905	0.00000	0.00000	0.00000	0.00000	0.00200	0.00000	0.00000	0.00077
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		10,098	4,521	1,249	1,478	2,821	-	-	-	0	21	-	-	8
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		10,098	4,521	1,249	1,478	2,821	-	-	-	0	21	-	-	8
294	Function Allocator for Electric Revenue		1.00000	0.44777	0.12365	0.14633	0.27939	0.00000	0.00000	0.00000	0.00000	0.00205	0.00000	0.00000	0.00082
295															
296															
297	**Revenue Credits**														
298	Transmission		31	-	-	31	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		33	1	0	31	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02084	0.00123	0.93090	0.04667	0.00000	0.00000	0.00000	0.00027	0.00007	0.00000	0.00000	0.00003
309															
310															
311	**O&M Expense**														
312	Production Demand														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		210	210	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		529	-	529	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		661	0	661	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		871	210	661	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.24079	0.75921	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		67	2	0	66	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02446	0.00000	0.97554	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		210	-	-	-	210	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		212	0	0	0	210	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98838	0.00000	0.00000	0.00000	0.00001	0.01161	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.17995	0.00000	0.00000	0.82005
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		551	121	303	29	98	-	-	-	0	1	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		67	34	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		619	155	305	40	118	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.25006	0.49267	0.06494	0.19107	0.00000	0.00000	0.00000	0.00000	0.00101	0.00000	0.00000	0.00024
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,769	366	966	106	328	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.20690	0.54600	0.05983	0.18522	0.00000	0.00000	0.00000	0.00000	0.00178	0.00000	0.00000	0.00027
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		8												8
390	Total Adjusted O&M		1,777	366	966	106	328	-	-	-	0	3	-	-	8
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,160	1,160	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		197	197	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		105	105	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		394	394	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,856	1,856	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		356	12	0	344	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.96515	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,212	1,868	0	344	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84455	0.00000	0.15545	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		726	-	-	-	726	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		734	0	0	0	726	0	0	0	0	8	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98911	0.00000	0.00000	0.00000	0.00001	0.01088	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,090	12	0	344	726	0	0	0	0	8	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.31556	0.66571	0.00000	0.00000	0.00000	0.00001	0.00732	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,946	1,868	0	344	726	0	0	0	0	8	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63425	0.00000	0.11675	0.24629	0.00000	0.00000	0.00000	0.00000	0.00271	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		237	52	130	12	42	-	-	-	0	0	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		237	52	130	12	42	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21942	0.54967	0.05217	0.17737	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00042
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		58	25	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		76	40	1	12	20	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		3,259	1,961	131	368	788	0	0	0	0	11	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.60173	0.04028	0.11294	0.24175	0.00000	0.00000	0.00000	0.00000	0.00326	0.00000	0.00000	0.00004
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		49	11	27	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		567	245	10	114	197	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		616	255	37	117	206	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.41464	0.06026	0.18988	0.33380	0.00000	0.00000	0.00000	0.00000	0.00140	0.00000	0.00000	0.00003
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	10,760	4,716	1,258	1,654	3,102	0	0	0	0	21	0	0	8
476	Total Oper. Exp. Before Tax	Line 20	5,648	2,581	1,134	590	1,320	0	0	0	0	15	0	0	8
477	Net Oper. Income (NOI) before Tax		5,112	2,135	124	1,064	1,782	0	0	0	0	7	0	0	0
478	Interest Expense	Line 8 x WACC	1,172	511	30	234	396	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	3,939	1,624	94	830	1,387	-	-	-	0	5	-	-	0
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	3,939	1,624	94	830	1,387	0	0	0	0	5	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,906)	(954)	(49)	(323)	(577)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	2,094	700	46	517	828	0	0	0	0	2	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	115	39	3	28	46	-	-	-	0	0	-	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	105	52	3	18	32	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	220	91	5	46	77	-	-	-	0	0	-	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	3,939	1,624	94	830	1,387	-	-	-	0	5	-	-	0
494	Fed & St Permanent Differences	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,885)	(943)	(49)	(319)	(571)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	(115)	(39)	(3)	(28)	(46)	-	-	-	(0)	(0)	-	-	(0)
497	Fed. Taxable Income	Ln 493:496	2,000	672	44	492	789	-	-	-	0	2	-	-	0
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	420	141	9	103	166	-	-	-	0	0	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	420	141	9	103	166	-	-	-	0	0	-	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	396	198	10	67	120	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(22)	(11)	(1)	(4)	(7)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	443	104	4	130	204	-	-	-	0	0	-	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	535	180	12	132	211	-	-	-	0	1	-	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	479	240	12	81	145	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	663	195	10	176	281	-	-	-	0	1	-	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	0.00%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,172)	(511)	(30)	(234)	(396)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(1,885)	(943)	(49)	(319)	(571)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	396	198	10	67	120	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,497	490	33	375	598	-	-	-	0	2	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	398	130	9	100	159	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(3)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(279)	(188)	(13)	(24)	(53)	-	-	-	(0)	(1)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(66)	(33)	(2)	(11)	(20)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	47	(94)	(6)	63	84	-	-	-	(0)	(0)	-	-	(0)
541	Total FIT - Deferred	Line 532	396	198	10	67	120	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	443	104	4	130	204	-	-	-	0	0	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,449	1,940	114	887	1,501	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,172)	(511)	(30)	(234)	(396)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	61	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,906)	(954)	(49)	(323)	(577)	-	-	-	(0)	(3)	-	-	(0)
549	State Deferred Tax	Ln 548 x Ln 486	105	52	3	18	32	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	443	104	4	130	204	-	-	-	0	0	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,979	662	44	489	782	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	115	39	3	28	46	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	105	52	3	18	32	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	220	91	5	46	77	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	663	195	10	176	281	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.29390	0.01469	0.26609	0.42421	0.00000	0.00000	0.00000	0.00000	0.00110	0.00000	0.00000	0.00001

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		214	-	214	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		399	113	286	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		93	-	-	-	92	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		519	114	286	27	92	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		520	114	286	27	92	-	-	-	0	0	-	-	0
581	Admin & General		233	51	128	12	41	-	-	-	0	0	-	-	0
582	Total		752	165	414	39	133	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21946	0.54977	0.05218	0.17740	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	928,142	547,957	26,245	193,713	139,785	-	11,406	-	25	970	8,014	-	29
3	Accum. Depreciation & Amort.	Line 171	(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	-	(2,910)	-	(8)	(324)	(3,463)	-	(13)
4	Net Plant in Service		646,226	338,805	13,274	165,479	114,943	-	8,495	-	17	646	4,551	-	16
5	Construction Work in Progress	Line 229	35,796	23,258	330	7,786	3,799	-	136	-	0	5	482	-	0
6	Plant Held for Future Use	Line 239	5,541	4,709	69	690	72	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,574	5,292	6,653	3,783	2,505	-	190	-	0	22	124	-	5
8	Total Rate Base		706,138	372,063	20,326	177,738	121,320	-	8,822	-	17	672	5,157	-	21
9															
10	Revenue														
11	Class Revenue	Line 287	121,809	63,509	15,733	22,835	17,602	-	1,293	-	2	165	517	-	152
12	Revenue Credits	Line 307	487	9	1	434	9	-	33	-	1	0	0	-	0
13	Total Revenue		122,296	63,518	15,734	23,269	17,611	-	1,326	-	3	165	517	-	152
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	20,737	4,930	12,079	1,489	1,860	-	142	-	0	24	63	-	148
17	Depreciation	Line 460	38,185	26,409	1,641	5,178	4,472	-	380	-	1	82	18	-	3
18	Tax Other Than Income Tax	Line 470	6,860	3,441	464	1,646	1,168	-	87	-	0	7	47	-	0
19	Gain/Loss on Disposition		(37)	(19)	(1)	(9)	(7)	-	(0)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		65,745	34,761	14,184	8,304	7,494	-	609	-	1	113	128	-	151
21	Income Tax Expense	Line 517	6,950	2,623	122	2,480	1,596	-	97	-	0	6	27	-	0
22	Total Operating Expense		72,695	37,384	14,306	10,784	9,089	-	706	-	2	118	155	-	151
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
26	Net Operating Income Required	Ln 8 x Ln 34	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	121,809	63,509	15,733	22,835	17,602	-	1,293	-	2	165	517	-	152
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	7.02%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	121,809	63,509	15,733	22,835	17,602		1,293		2	165	517		152
37		Ln 29	-	-	-	-	-		-		-	-	-		(0)
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		329,106	329,106	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		28,321	28,321	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		30,050	30,050	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		140,676	140,676	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		528,153	528,153	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,945	3,945	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		232	232	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,057	2,057	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		189,054	-	-	189,054	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,856	-	-	1,856	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		199,429	8,519	0	190,910	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04272	0.00000	0.95728	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		727,582	536,672	0	190,910	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.73761	0.00000	0.26239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		135,940	-	-	-	135,940	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		11,092	-	-	-	-	-	11,092	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		24	-	-	-	-	-	-	-	24	-	-	-	-
71	Distribution Metering		942	-	-	-	-	-	-	-	-	942	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		155,791	0	0	0	135,940	0	11,092	0	24	942	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87258	0.00000	0.07120	0.00000	0.00015	0.00605	0.05002	0.00000	0.00000
77															
78	Total Trans and Dist Plant		355,220	8,519	0	190,910	135,940	0	11,092	0	24	942	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02398	0.00000	0.53744	0.38269	0.00000	0.03123	0.00000	0.00007	0.00265	0.02194	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		883,373	536,672	0	190,910	135,940	0	11,092	0	24	942	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60753	0.00000	0.21611	0.15389	0.00000	0.01256	0.00000	0.00003	0.00107	0.00882	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		44,760	11,284	26,245	2,803	3,845	-	314	-	1	28	220	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		44,769	11,284	26,245	2,803	3,845	0	314	0	1	28	220	0	29
89	General & Intangible Plant Allocators		1.00000	0.25206	0.58623	0.06261	0.08588	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00066
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
106	Total Gross Electric Plant Allocators		1.00000	0.59038	0.02828	0.20871	0.15061	0.00000	0.01229	0.00000	0.00003	0.00105	0.00863	0.00000	0.00003
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		144,525	144,525	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		19,736	19,736	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		21,742	21,742	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		16,585	16,585	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		202,588	202,588	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		676	676	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		122	122	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		92	92	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		26,626	-	-	26,626	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		223	-	-	223	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		27,836	987	0	26,848	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03548	0.00000	0.96452	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		230,424	203,575	0	26,848	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88348	0.00000	0.11652	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		22,941	-	-	-	22,941	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,755	-	-	-	-	-	2,755	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
139	Distribution Metering		310	-	-	-	-	-	-	-	-	310	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,354	-	-	-	-	-	-	-	-	-	3,354	-	-
143	Distribution Plant Total		29,368	0	0	0	22,941	0	2,755	0	8	310	3,354	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78116	0.00000	0.09381	0.00000	0.00026	0.01057	0.11420	0.00000	0.00000
145															
146	Total Trans and Dist Plant		57,204	987	0	26,848	22,941	0	2,755	0	8	310	3,354	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01726	0.00000	0.46934	0.40104	0.00000	0.04816	0.00000	0.00013	0.00542	0.05863	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		259,792	203,575	0	26,848	22,941	0	2,755	0	8	310	3,354	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78361	0.00000	0.10335	0.08831	0.00000	0.01061	0.00000	0.00003	0.00119	0.01291	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		22,121	5,577	12,971	1,385	1,900	-	155	-	0	14	109	-	10
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		3	-	-	-	-	-	-	-	-	-	-	-	3
156	General & Intangible Plant Total		22,124	5,577	12,971	1,385	1,900	0	155	0	0	14	109	0	13
157	General & Intangible Plant Allocators		1.00000	0.25207	0.58627	0.06261	0.08589	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00060
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		281,916	209,152	12,971	28,234	24,841	0	2,910	0	8	324	3,463	0	13
172	Total Accum Deprec Allocators		1.00000	0.74189	0.04601	0.10015	0.08812	0.00000	0.01032	0.00000	0.00003	0.00115	0.01228	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		528,153	528,153	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(202,588)	(202,588)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		325,565	325,565	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		199,429	8,519	0	190,910	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(27,836)	(987)	0	(26,848)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		171,593	7,532	0	164,062	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04389	0.00000	0.95611	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		155,791	0	0	0	135,940	0	11,092	0	24	942	7,793	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(29,368)	0	0	0	(22,941)	0	(2,755)	0	(8)	(310)	(3,354)	0	0
188	Distribution Net Plant		126,423	0	0	0	112,999	0	8,337	0	17	632	4,439	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89381	0.00000	0.06594	0.00000	0.00013	0.00500	0.03511	0.00000	0.00000
190															
191	General & Intangible Gross Plant		44,769	11,284	26,245	2,803	3,845	0	314	0	1	28	220	0	29
192	General & Intangible Reserve		(22,124)	(5,577)	(12,971)	(1,385)	(1,900)	0	(155)	0	(0)	(14)	(109)	0	(13)
193	General & Intangible Net Plant		22,645	5,707	13,274	1,418	1,945	0	159	0	0	14	111	0	16
194	General & Intangible Net Plant Allocators		1.00000	0.25204	0.58620	0.06260	0.08588	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00072
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00157	0.00366	0.00039	0.00054	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99376
205															
206	Total Gross Plant		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
207	Total Reserve		(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	0	(2,910)	0	(8)	(324)	(3,463)	0	(13)
208	Total Net Plant in Service		646,226	338,805	13,274	165,479	114,943	0	8,495	0	17	646	4,551	0	16
209	Total Net Plant Allocators		1.00000	0.52428	0.02054	0.25607	0.17787	0.00000	0.01315	0.00000	0.00003	0.00100	0.00704	0.00000	0.00002
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,084	9,084	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		923	923	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		12,552	12,552	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,859	-	-	7,859	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,825	-	-	-	3,825	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		5	-	-	-	-	-	-	-	-	5	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		482	-	-	-	-	-	-	-	-	-	482	-	-
226	Labor		578	146	339	36	50	-	4	-	0	0	3	-	0
227	Retail 100%, Class = Net Plant		(425)	(223)	(9)	(109)	(76)	-	(6)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		35,796	23,258	330	7,786	3,799	0	136	0	0	5	482	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.64972	0.00923	0.21751	0.10614	0.00000	0.00379	0.00000	0.00000	0.00013	0.01347	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,626	4,626	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		683	-	-	683	-	-	-	-	-	-	-	-	-
237	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
238	Labor		117	30	69	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,541	4,709	69	690	72	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.84987	0.01241	0.12452	0.01293	0.00000	0.00015	0.00000	0.00000	0.00001	0.00010	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,070	3,070	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		273	273	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,165	-	7,165	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,069	-	6,069	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,341)	(2,954)	(7,237)	(892)	(1,115)	-	(85)	-	(0)	(15)	(38)	-	(6)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(10,020)	(10,020)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,521	7,613	298	3,718	2,583	-	191	-	0	15	102	-	0
258	Retail 100%, Class = T&D		(2,260)	(54)	-	(1,215)	(865)	-	(71)	-	(0)	(6)	(50)	-	-
259	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(416)	(416)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,628	7,455	357	2,636	1,902	-	155	-	0	13	109	-	0
264	Gross Trans Plant		(485)	(21)	-	(464)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,574	5,292	6,653	3,783	2,505	0	190	0	0	22	124	0	5
266	Total Working Capital Allocator		1.00000	0.28491	0.35817	0.20368	0.13488	0.00000	0.01024	0.00000	0.00002	0.00116	0.00666	0.00000	0.00029
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		928,142	547,957	26,245	193,713	139,785	0	11,406	0	25	970	8,014	0	29
271	Accumulated Depreciation		(281,916)	(209,152)	(12,971)	(28,234)	(24,841)	0	(2,910)	0	(8)	(324)	(3,463)	0	(13)
272	Net Electric Plant in Service		646,226	338,805	13,274	165,479	114,943	0	8,495	0	17	646	4,551	0	16
273	Construction Work in Progress		35,796	23,258	330	7,786	3,799	0	136	0	0	5	482	0	0
274	Plant Held for Future Use		5,541	4,709	69	690	72	0	1	0	0	0	1	0	0
275	Working Capital		18,574	5,292	6,653	3,783	2,505	0	190	0	0	22	124	0	5
276	Total Rate Base		706,138	372,063	20,326	177,738	121,320	0	8,822	0	17	672	5,157	0	21
277	Total Rate Base Allocator		1.00000	0.52690	0.02878	0.25170	0.17181	0.00000	0.01249	0.00000	0.00002	0.00095	0.00730	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		116,796	58,496	15,733	22,835	17,602	-	1,293	-	2	165	517	-	152
282	Production Solar Demand		5,013	5,013	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		121,809	63,509	15,733	22,835	17,602	-	1,293	-	2	165	517	-	152
286	Wholesale 100%														
287	Total Class Revenue		121,809	63,509	15,733	22,835	17,602	0	1,293	0	2	165	517	0	152
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.52138	0.12916	0.18746	0.14451	0.00000	0.01061	0.00000	0.00001	0.00136	0.00425	0.00000	0.00125
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		115,346	60,896	15,612	20,789	16,015	-	1,229	-	3	160	491	-	152
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		115,346	60,896	15,612	20,789	16,015	-	1,229	-	3	160	491	-	152
294	Function Allocator for Electric Revenue		1.00000	0.52794	0.13535	0.18023	0.13885	0.00000	0.01065	0.00000	0.00002	0.00139	0.00425	0.00000	0.00132
295															
296															
297	**Revenue Credits**														
298	Transmission		430	-	-	430	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		33	-	-	-	-	-	33	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		18	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		487	9	1	434	9	0	33	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01911	0.00104	0.89172	0.01804	0.00000	0.06750	0.00000	0.00225	0.00003	0.00026	0.00000	0.00004
309															
310															
311	**O&M Expense**														
312	Production Demand														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		1,661	1,661	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		137	137	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		256	256	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		770	770	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,825	2,825	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,620	-	6,620	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		541	-	541	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		515	-	515	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,268	0	8,268	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		11,093	2,825	8,268	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.25462	0.74538	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		919	-	-	919	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		946	22	0	924	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02344	0.00000	0.97656	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,189	-	-	-	1,189	-	-	-	-	-	-	-	-
343	Distribution Secondary		88	-	-	-	-	-	88	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		1,321	0	0	0	1,189	0	88	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.90019	0.00000	0.06635	0.00000	0.00026	0.01435	0.01885	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07279	0.00000	0.00000	0.92721
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		6,462	1,629	3,789	405	555	-	45	-	0	4	32	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		769	454	22	161	116	-	9	-	0	1	7	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		7,232	2,083	3,811	565	671	0	55	0	0	5	38	0	3
379	Admin & General O&M Allocators		1.00000	0.28808	0.52696	0.07816	0.09278	0.00000	0.00757	0.00000	0.00002	0.00067	0.00532	0.00000	0.00045
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		20,600	4,930	12,079	1,489	1,860	0	142	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.23933	0.58638	0.07229	0.09031	0.00000	0.00691	0.00000	0.00002	0.00118	0.00308	0.00000	0.00051
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		137												137
390	Total Adjusted O&M		20,737	4,930	12,079	1,489	1,860	-	142	-	0	24	63	-	148
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,617	15,617	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,658	2,658	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,412	1,412	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		5,312	5,312	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		24,998	24,998	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,798	-	-	4,798	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		41	-	-	41	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		5,006	167	0	4,839	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03341	0.00000	0.96659	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		30,005	25,166	0	4,839	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83873	0.00000	0.16127	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		4,119	-	-	-	4,119	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		352	-	-	-	-	-	352	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		61	-	-	-	-	-	-	-	-	61	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		4,534	0	0	0	4,119	0	352	0	1	61	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90851	0.00000	0.07775	0.00000	0.00018	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		9,540	167	0	4,839	4,119	0	352	0	1	61	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01753	0.00000	0.50723	0.43176	0.00000	0.03695	0.00000	0.00008	0.00645	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		34,538	25,166	0	4,839	4,119	0	352	0	1	61	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72863	0.00000	0.14010	0.11926	0.00000	0.01021	0.00000	0.00002	0.00178	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,777	700	1,628	174	239	-	19	-	0	2	14	-	1

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,778	700	1,628	174	239	0	19	0	0	2	14	0	2
441	General & Intangible Plant Allocators		1.00000	0.25203	0.58617	0.06260	0.08587	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00076
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		645	338	13	165	115	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		18	-	-	-	-	-	-	-	-	18	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		205	205	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		869	544	13	165	115	0	8	0	0	19	5	0	0
459															
460	Total Depreciation Expense		38,185	26,409	1,641	5,178	4,472	0	380	0	1	82	18	0	3
461	Total Depreciation Expense Allocators		1.00000	0.69162	0.04298	0.13560	0.11712	0.00000	0.00996	0.00000	0.00002	0.00214	0.00048	0.00000	0.00007
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		572	144	335	36	49	-	4	-	0	0	3	-	0
466	Net Total Plant		6,289	3,297	129	1,610	1,119	-	83	-	0	6	44	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,860	3,441	464	1,646	1,168	0	87	0	0	7	47	0	0
471	Total Taxes Other Allocator		1.00000	0.50161	0.06768	0.23995	0.17021	0.00000	0.01263	0.00000	0.00003	0.00097	0.00687	0.00000	0.00006
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	122,296	63,518	15,734	23,269	17,611	0	1,326	0	3	165	517	0	152
476	Total Oper. Exp. Before Tax	Line 20	65,745	34,761	14,184	8,304	7,494	0	609	0	1	113	128	0	151
477	Net Oper. Income (NOI) before Tax		56,550	28,757	1,549	14,965	10,117	0	717	0	1	53	389	0	2
478	Interest Expense	Line 8 x WACC	13,070	6,886	376	3,290	2,245	-	163	-	0	12	95	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	43,481	21,871	1,173	11,675	7,872	-	553	-	1	40	294	-	1
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	43,481	21,871	1,173	11,675	7,872	0	553	0	1	40	294	0	1
483	Fed & St Permanent Differences	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(21,760)	(12,847)	(615)	(4,542)	(3,277)	-	(267)	-	(1)	(23)	(188)	-	(1)
485	State Taxable Income	Ln 482:484	22,414	9,433	578	7,278	4,699	0	294	0	0	18	112	0	1
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,233	519	32	400	258	-	16	-	0	1	6	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,197	707	34	250	180	-	15	-	0	1	10	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	2,430	1,225	66	650	439	-	31	-	0	2	16	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	43,481	21,871	1,173	11,675	7,872	-	553	-	1	40	294	-	1
494	Fed & St Permanent Differences	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(21,518)	(12,704)	(608)	(4,491)	(3,241)	-	(264)	-	(1)	(22)	(186)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	(1,233)	(519)	(32)	(400)	(258)	-	(16)	-	(0)	(1)	(6)	-	(0)
497	Fed. Taxable Income	Ln 493:496	21,423	9,057	553	6,929	4,477	-	281	-	0	18	108	-	1
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	4,499	1,902	116	1,455	940	-	59	-	0	4	23	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	4,499	1,902	116	1,455	940	-	59	-	0	4	23	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(251)	(148)	(7)	(52)	(38)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	4,520	1,397	56	1,830	1,157	-	66	-	0	3	10	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	5,732	2,421	148	1,855	1,199	-	75	-	0	5	29	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,464	3,226	155	1,140	823	-	67	-	0	6	47	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
514	Total Amortization of ITC	Line 504	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
515	Total Amortization of PTC	Line 505	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	6,950	2,623	122	2,480	1,596	-	97	-	0	6	27	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	25.82%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
524	Interest Expense	Line 8 x WACC	(13,070)	(6,886)	(376)	(3,290)	(2,245)	-	(163)	-	(0)	(12)	(95)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(21,518)	(12,704)	(608)	(4,491)	(3,241)	-	(264)	-	(1)	(22)	(186)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
533	Base for FIT Computation	Ln 523:532	15,979	6,597	410	5,276	3,394	-	211	-	0	13	77	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	4,248	1,754	109	1,403	902	-	56	-	0	3	20	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(66)	(39)	(2)	(14)	(10)	-	(1)	-	(0)	(0)	(1)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,415)	(2,534)	(157)	(342)	(301)	-	(35)	-	(0)	(4)	(42)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(752)	(444)	(21)	(157)	(113)	-	(9)	-	(0)	(1)	(6)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1	(1,271)	(72)	887	476	-	11	-	(0)	(1)	(29)	-	(0)
541	Total FIT - Deferred	Line 532	4,519	2,668	128	943	681	-	56	-	0	5	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	4,520	1,397	56	1,830	1,157	-	66	-	0	3	10	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	49,601	26,134	1,428	12,485	8,522	-	620	-	1	47	362	-	2
546	Interest Expense	Line 27 x WACC	(13,070)	(6,886)	(376)	(3,290)	(2,245)	-	(163)	-	(0)	(12)	(95)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	693	409	20	145	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(21,760)	(12,847)	(615)	(4,542)	(3,277)	-	(267)	-	(1)	(23)	(188)	-	(1)
549	State Deferred Tax	Ln 548 x Ln 486	1,197	707	34	250	180	-	15	-	0	1	10	-	0
550	Net FIT Allowable	Line 542	4,520	1,397	56	1,830	1,157	-	66	-	0	3	10	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	21,181	8,914	546	6,878	4,441	-	278	-	0	17	106	-	1
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,233	519	32	400	258	-	16	-	0	1	6	-	0
555	Total SIT - Deferred	Line 549	1,197	707	34	250	180	-	15	-	0	1	10	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,430	1,225	66	650	439	-	31	-	0	2	16	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,950	2,623	122	2,480	1,596	-	97	-	0	6	27	-	0
561	Total Income Tax Allocator		1.00000	0.37735	0.01751	0.35690	0.22958	0.00000	0.01395	0.00000	0.00002	0.00081	0.00386	0.00000	0.00002

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		1,153	1,153	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		201	201	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,670	-	2,670	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		329	-	329	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,093	1,522	3,572	0	0	0	0	0	0	0	0	0	0
574	Transmission		395	14	-	381	-	-	-	-	-	-	-	-	-
575	Distribution		600	-	-	-	523	-	43	-	0	4	30	-	-
576	Subtotal Prod, Trans and Dist		6,088	1,536	3,572	381	523	0	43	0	0	4	30	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		6,091	1,536	3,572	381	523	-	43	-	0	4	30	-	3
581	Admin & General		2,730	688	1,600	171	234	-	19	-	0	2	13	-	1
582	Total		8,821	2,224	5,172	552	758	-	62	-	0	5	43	-	4
583	Total Labor Allocator		1.00000	0.25211	0.58635	0.06262	0.08590	0.00000	0.00701	0.00000	0.00002	0.00062	0.00492	0.00000	0.00045

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	150,116	27,708	3,412	1,657	52,530	-	11,297	-	23,826	16,763	-	-	12,923
3	Accum. Depreciation & Amort.	Line 171	(43,854)	(10,576)	(1,686)	(242)	(9,335)	-	(2,882)	-	(7,618)	(5,599)	-	-	(5,914)
4	Net Plant in Service		106,262	17,132	1,726	1,416	43,195	-	8,414	-	16,208	11,163	-	-	7,009
5	Construction Work in Progress	Line 229	3,148	1,176	43	67	1,428	-	134	-	107	82	-	-	111
6	Plant Held for Future Use	Line 239	307	238	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,294	268	865	32	941	-	188	-	276	373	-	-	2,350
8	Total Rate Base		115,011	18,814	2,643	1,521	45,591	-	8,738	-	16,593	11,619	-	-	9,493
9															
10	Revenue														
11	Class Revenue	Line 287	24,594	3,211	2,045	195	6,615	-	1,280	-	1,692	2,858	-	-	6,696
12	Revenue Credits	Line 307	1,101	0	0	4	3	-	33	-	1,052	0	-	-	9
13	Total Revenue		25,695	3,212	2,045	199	6,618	-	1,313	-	2,744	2,859	-	-	6,705
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	8,186	249	1,570	13	699	-	141	-	442	419	-	-	4,653
17	Depreciation	Line 460	7,035	1,335	213	44	1,681	-	377	-	826	1,412	-	-	1,145
18	Tax Other Than Income Tax	Line 470	1,236	174	60	14	439	-	86	-	166	115	-	-	182
19	Gain/Loss on Disposition		(6)	(1)	(0)	(0)	(2)	-	(0)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		16,450	1,758	1,844	71	2,816	-	603	-	1,433	1,945	-	-	5,980
21	Income Tax Expense	Line 517	1,166	133	16	21	600	-	96	-	145	97	-	-	59
22	Total Operating Expense		17,617	1,890	1,860	92	3,416	-	699	-	1,578	2,043	-	-	6,038
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
26	Net Operating Income Required	Ln 8 x Ln 34	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	24,594	3,211	2,045	195	6,615	-	1,280	-	1,692	2,858	-	-	6,696
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	7.02%	7.02%	7.02%	7.02%	0.00%	7.02%	0.00%	7.02%	7.02%	0.00%	0.00%	7.02%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	24,594	3,211	2,045	195	6,615		1,280		1,692	2,858			6,696
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,641	16,641	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,432	1,432	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,519	1,519	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		7,113	7,113	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		26,706	26,706	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,617	-	-	1,617	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		2,064	431	0	1,633	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.20870	0.00000	0.79130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		28,770	27,137	0	1,633	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		1.00000	0.94323	0.00000	0.05677	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		51,085	-	-	-	51,085	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,986	-	-	-	-	-	10,986	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23,171	-	-	-	-	-	-	-	23,171	-	-	-	-
71	Distribution Metering		16,282	-	-	-	-	-	-	-	-	16,282	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		101,524	0	0	0	51,085	0	10,986	0	23,171	16,282	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50318	0.00000	0.10821	0.00000	0.22823	0.16038	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		103,588	431	0	1,633	51,085	0	10,986	0	23,171	16,282	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00416	0.00000	0.01577	0.49315	0.00000	0.10606	0.00000	0.22368	0.15718	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		130,295	27,137	0	1,633	51,085	0	10,986	0	23,171	16,282	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20827	0.00000	0.01254	0.39207	0.00000	0.08432	0.00000	0.17783	0.12496	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		15,827	571	3,412	24	1,445	-	311	-	655	480	-	-	8,929
86	Retail 100%, Class = # Bills		4,057	-	-	-	-	-	-	-	-	-	-	-	4,057
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		19,884	571	3,412	24	1,445	0	311	0	655	480	0	0	12,986
89	General & Intangible Plant Allocators		1.00000	0.02870	0.17159	0.00121	0.07266	0.00000	0.01563	0.00000	0.03296	0.02416	0.00000	0.00000	0.65310
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
106	Total Gross Electric Plant Allocators		1.00000	0.18458	0.02273	0.01104	0.34993	0.00000	0.07525	0.00000	0.15872	0.11166	0.00000	0.00000	0.08609
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		7,308	7,308	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		998	998	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,099	1,099	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		839	839	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		10,244	10,244	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		228	-	-	228	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		280	50	0	230	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.17856	0.00000	0.82144	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		10,524	10,294	0	230	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97817	0.00000	0.02183	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		8,621	-	-	-	8,621	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,729	-	-	-	-	-	2,729	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7,294	-	-	-	-	-	-	-	7,294	-	-	-	-
139	Distribution Metering		5,362	-	-	-	-	-	-	-	-	5,362	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		24,007	0	0	0	8,621	0	2,729	0	7,294	5,362	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.35911	0.00000	0.11367	0.00000	0.30385	0.22336	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		24,286	50	0	230	8,621	0	2,729	0	7,294	5,362	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00206	0.00000	0.00946	0.35498	0.00000	0.11236	0.00000	0.30035	0.22079	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		34,530	10,294	0	230	8,621	0	2,729	0	7,294	5,362	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.29811	0.00000	0.00665	0.24967	0.00000	0.07903	0.00000	0.21125	0.15529	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		7,822	282	1,686	12	714	-	154	-	324	237	-	-	4,413
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,409	-	-	-	-	-	-	-	-	-	-	-	1,409
156	General & Intangible Plant Total		9,231	282	1,686	12	714	0	154	0	324	237	0	0	5,822
157	General & Intangible Plant Allocators		1.00000	0.03055	0.18267	0.00128	0.07736	0.00000	0.01664	0.00000	0.03509	0.02571	0.00000	0.00000	0.63070
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		92	0	0	0	0	0	0	0	0	0	0	0	92
170															
171	Total Accumulated Depreciation		43,854	10,576	1,686	242	9,335	0	2,882	0	7,618	5,599	0	0	5,914
172	Total Accum Deprec Allocators		1.00000	0.24116	0.03845	0.00551	0.21287	0.00000	0.06573	0.00000	0.17372	0.12769	0.00000	0.00000	0.13487
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		26,706	26,706	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(10,244)	(10,244)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		16,462	16,462	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,064	431	0	1,633	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(280)	(50)	0	(230)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,784	381	0	1,404	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.21342	0.00000	0.78658	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		101,524	0	0	0	51,085	0	10,986	0	23,171	16,282	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(24,007)	0	0	0	(8,621)	0	(2,729)	0	(7,294)	(5,362)	0	0	0
188	Distribution Net Plant		77,518	0	0	0	42,464	0	8,257	0	15,876	10,920	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54780	0.00000	0.10652	0.00000	0.20481	0.14087	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		19,884	571	3,412	24	1,445	0	311	0	655	480	0	0	12,986
192	General & Intangible Reserve		(9,231)	(282)	(1,686)	(12)	(714)	0	(154)	0	(324)	(237)	0	0	(5,822)
193	General & Intangible Net Plant		10,653	289	1,726	12	731	0	157	0	331	243	0	0	7,164
194	General & Intangible Net Plant Allocators		1.00000	0.02709	0.16199	0.00114	0.06860	0.00000	0.01475	0.00000	0.03111	0.02280	0.00000	0.00000	0.67251
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(92)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(92)
203	Other Net Plant		(156)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(156)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
207	Total Reserve		(43,854)	(10,576)	(1,686)	(242)	(9,335)	0	(2,882)	0	(7,618)	(5,599)	0	0	(5,914)
208	Total Net Plant in Service		106,262	17,132	1,726	1,416	43,195	0	8,414	0	16,208	11,163	0	0	7,009
209	Total Net Plant Allocators		1.00000	0.16122	0.01624	0.01332	0.40649	0.00000	0.07919	0.00000	0.15253	0.10505	0.00000	0.00000	0.06596
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		459	459	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		635	635	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		67	-	-	67	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,438	-	-	-	1,438	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		136	-	-	-	-	-	136	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		109	-	-	-	-	-	-	-	109	-	-	-	-
223	Distribution Metering		83	-	-	-	-	-	-	-	-	83	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		204	7	44	0	19	-	4	-	8	6	-	-	115
227	Retail 100%, Class = Net Plant		(70)	(11)	(1)	(1)	(28)	-	(6)	-	(11)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,148	1,176	43	67	1,428	0	134	0	107	82	0	0	111
230	Total Construction Work in Progress Allocator		1.00000	0.37363	0.01365	0.02116	0.45361	0.00000	0.04271	0.00000	0.03404	0.02601	0.00000	0.00000	0.03519
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		307	238	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.77549	0.02910	0.01922	0.08768	0.00000	0.00265	0.00000	0.00559	0.00410	0.00000	0.00000	0.07616
241															
242															
243	**Working Capital**														
244	Production Base Demand		155	155	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		931	-	931	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		789	-	789	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(4,880)	(149)	(941)	(8)	(419)	-	(85)	-	(265)	(251)	-	-	(2,763)
255	Retail 100%, Class = # Bills		4,780	-	-	-	-	-	-	-	-	-	-	-	4,780
256	Retail 100%, Class = Prod		(507)	(507)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,388	385	39	32	971	-	189	-	364	251	-	-	157
258	Retail 100%, Class = T&D		(659)	(3)	-	(10)	(325)	-	(70)	-	(147)	(104)	-	-	-
259	Retail 100%, Class = Metering		248	-	-	-	-	-	-	-	-	248	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,042	377	46	23	715	-	154	-	324	228	-	-	176
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,294	268	865	32	941	0	188	0	276	373	0	0	2,350
266	Total Working Capital Allocator		1.00000	0.05054	0.16337	0.00611	0.17782	0.00000	0.03558	0.00000	0.05220	0.07042	0.00000	0.00000	0.44395
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		150,116	27,708	3,412	1,657	52,530	0	11,297	0	23,826	16,763	0	0	12,923
271	Accumulated Depreciation		(43,854)	(10,576)	(1,686)	(242)	(9,335)	0	(2,882)	0	(7,618)	(5,599)	0	0	(5,914)
272	Net Electric Plant in Service		106,262	17,132	1,726	1,416	43,195	0	8,414	0	16,208	11,163	0	0	7,009
273	Construction Work in Progress		3,148	1,176	43	67	1,428	0	134	0	107	82	0	0	111
274	Plant Held for Future Use		307	238	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,294	268	865	32	941	0	188	0	276	373	0	0	2,350
276	Total Rate Base		115,011	18,814	2,643	1,521	45,591	0	8,738	0	16,593	11,619	0	0	9,493
277	Total Rate Base Allocator		1.00000	0.16358	0.02298	0.01322	0.39640	0.00000	0.07598	0.00000	0.14427	0.10103	0.00000	0.00000	0.08254
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		24,341	2,958	2,045	195	6,615	-	1,280	-	1,692	2,858	-	-	6,696
282	Production Solar Demand		253	253	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		24,594	3,211	2,045	195	6,615	-	1,280	-	1,692	2,858	-	-	6,696
286	Wholesale 100%														
287	Total Class Revenue		24,594	3,211	2,045	195	6,615	0	1,280	0	1,692	2,858	0	0	6,696
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.13057	0.08317	0.00794	0.26895	0.00000	0.05206	0.00000	0.06880	0.11622	0.00000	0.00000	0.27227
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		24,529	3,079	2,030	178	6,018	-	1,217	-	2,599	2,761	-	-	6,647
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		24,529	3,079	2,030	178	6,018	-	1,217	-	2,599	2,761	-	-	6,647
294	Function Allocator for Electric Revenue		1.00000	0.12553	0.08275	0.00725	0.24536	0.00000	0.04962	0.00000	0.10594	0.11257	0.00000	0.00000	0.27097
295															
296															
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,051	-	-	-	-	-	-	-	1,051	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,101	0	0	4	3	0	33	0	1,052	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00043	0.00006	0.00337	0.00300	0.00000	0.02956	0.00000	0.95525	0.00026	0.00000	0.00000	0.00807
309															
310															
311	**O&M Expense**														
312	Production Demand														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		143	143	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		861	-	861	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		77	-	77	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		67	-	67	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,075	0	1,075	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,218	143	1,075	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.11728	0.88272	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.12423	0.00000	0.87577	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		447	-	-	-	447	-	-	-	-	-	-	-	-
343	Distribution Secondary		87	-	-	-	-	-	87	-	-	-	-	-	-
344	Distribution Service		327	-	-	-	-	-	-	-	327	-	-	-	-
345	Distribution Metering		328	-	-	-	-	-	-	-	-	328	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,189	0	0	0	447	0	87	0	327	328	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37604	0.00000	0.07305	0.00000	0.27530	0.27561	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,572	-	-	-	-	-	-	-	-	-	-	-	2,572
356	Customer Accounting O&M		2,580	0	0	0	0	0	0	0	0	8	0	0	2,572
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00306	0.00000	0.00000	0.99694
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		107	-	-	-	-	-	-	-	-	-	-	-	107
361	Customer Serv & Info. O&M		107	0	0	0	0	0	0	0	0	0	0	0	107
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		498	-	-	-	-	-	-	-	-	-	-	-	498
366	Sales O&M		498	0	0	0	0	0	0	0	0	0	0	0	498
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,285	82	493	3	209	-	45	-	95	69	-	-	1,289
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		124	23	3	1	44	-	9	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		135	-	-	-	-	-	-	-	-	-	-	-	135
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,544	105	495	5	252	0	54	0	114	83	0	0	1,435
379	Admin & General O&M Allocators		1.00000	0.04140	0.19472	0.00190	0.09910	0.00000	0.02131	0.00000	0.04495	0.03272	0.00000	0.00000	0.56389
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		8,145	249	1,570	13	699	0	141	0	442	419	0	0	4,612
387	Total O&M Allocators		1.00000	0.03061	0.19281	0.00156	0.08583	0.00000	0.01732	0.00000	0.05422	0.05141	0.00000	0.00000	0.56624
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		41												41
390	Total Adjusted O&M		8,186	249	1,570	13	699	-	141	-	442	419	-	-	4,653
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		790	790	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		134	134	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		71	71	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		269	269	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,264	1,264	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		41	-	-	41	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		50	8	0	41	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.16964	0.00000	0.83036	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,314	1,273	0	41	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96849	0.00000	0.03151	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,548	-	-	-	1,548	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		770	-	-	-	-	-	-	-	770	-	-	-	-
423	Distribution Metering		1,063	-	-	-	-	-	-	-	-	1,063	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		3,729	0	0	0	1,548	0	349	0	770	1,063	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41507	0.00000	0.09363	0.00000	0.20635	0.28495	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,779	8	0	41	1,548	0	349	0	770	1,063	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00224	0.00000	0.01096	0.40960	0.00000	0.09239	0.00000	0.20363	0.28119	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		5,043	1,273	0	41	1,548	0	349	0	770	1,063	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25233	0.00000	0.00821	0.30693	0.00000	0.06923	0.00000	0.15259	0.21071	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		982	35	212	1	90	-	19	-	41	30	-	-	554

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		383	-	-	-	-	-	-	-	-	-	-	-	383
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,365	35	212	1	90	0	19	0	41	30	0	0	937
441	General & Intangible Plant Allocators		1.00000	0.02594	0.15510	0.00109	0.06568	0.00000	0.01412	0.00000	0.02979	0.02183	0.00000	0.00000	0.68645
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		202	-	-	-	-	-	-	-	-	-	-	-	202
451	Retail 100%, Class = Net Plant		106	17	2	1	43	-	8	-	16	11	-	-	7
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		309	-	-	-	-	-	-	-	-	309	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		627	27	2	1	43	0	8	0	16	320	0	0	209
459															
460	Total Depreciation Expense		7,035	1,335	213	44	1,681	0	377	0	826	1,412	0	0	1,145
461	Total Depreciation Expense Allocators		1.00000	0.18983	0.03033	0.00630	0.23891	0.00000	0.05357	0.00000	0.11747	0.20077	0.00000	0.00000	0.16282
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		202	7	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		1,034	167	17	14	420	-	82	-	158	109	-	-	68
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,236	174	60	14	439	0	86	0	166	115	0	0	182
471	Total Taxes Other Allocator		1.00000	0.14076	0.04883	0.01139	0.35496	0.00000	0.06945	0.00000	0.13436	0.09284	0.00000	0.00000	0.14741
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	25,695	3,212	2,045	199	6,618	0	1,313	0	2,744	2,859	0	0	6,705
476	Total Oper. Exp. Before Tax	Line 20	16,450	1,758	1,844	71	2,816	0	603	0	1,433	1,945	0	0	5,980
477	Net Oper. Income (NOI) before Tax		9,245	1,454	201	128	3,802	0	710	0	1,311	913	0	0	725
478	Interest Expense	Line 8 x WACC	2,129	348	49	28	844	-	162	-	307	215	-	-	176
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	7,116	1,106	153	100	2,958	-	548	-	1,004	698	-	-	550
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	7,116	1,106	153	100	2,958	0	548	0	1,004	698	0	0	550
483	Fed & St Permanent Differences	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,519)	(650)	(80)	(39)	(1,232)	-	(265)	-	(559)	(393)	-	-	(303)
485	State Taxable Income	Ln 482:484	3,709	477	75	62	1,766	0	292	0	463	318	0	0	256
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	204	26	4	3	97	-	16	-	25	17	-	-	14
488	State Income Tax (Def.)	Ln 484 x Ln 486	194	36	4	2	68	-	15	-	31	22	-	-	17
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	398	62	9	6	165	-	31	-	56	39	-	-	31
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	7,116	1,106	153	100	2,958	-	548	-	1,004	698	-	-	550
494	Fed & St Permanent Differences	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(3,480)	(642)	(79)	(38)	(1,218)	-	(262)	-	(552)	(389)	-	-	(300)
496	State Income Tax Exp. (Cur.)	Line 487	(204)	(26)	(4)	(3)	(97)	-	(16)	-	(25)	(17)	-	-	(14)
497	Fed. Taxable Income	Ln 493:496	3,544	458	72	59	1,682	-	279	-	444	305	-	-	246
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	744	96	15	12	353	-	58	-	93	64	-	-	52

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	744	96	15	12	353	-	58	-	93	64	-	-	52
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	731	135	17	8	256	-	55	-	116	82	-	-	63
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(41)	(8)	(1)	(0)	(14)	-	(3)	-	(6)	(5)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	769	71	7	16	435	-	65	-	89	58	-	-	28
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	948	122	19	16	450	-	75	-	119	82	-	-	66
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	884	163	20	10	309	-	67	-	140	99	-	-	76
512	Total Direct Adjs.	Ln 489 + Ln 506	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
514	Total Amortization of ITC	Line 504	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,166	133	16	21	600	-	96	-	145	97	-	-	59
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.78%	25.74%	25.64%	25.66%	0.00%	25.71%	0.00%	25.76%	25.76%	0.00%	0.00%	25.76%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
524	Interest Expense	Line 8 x WACC	(2,129)	(348)	(49)	(28)	(844)	-	(162)	-	(307)	(215)	-	-	(176)
525	Permanent Diff Fed & State	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
529	Amort of Excess ADIT	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,480)	(642)	(79)	(38)	(1,218)	-	(262)	-	(552)	(389)	-	-	(300)
532	Deferred Tax Federal	Ln 531 x Ln 498	731	135	17	8	256	-	55	-	116	82	-	-	63
533	Base for FIT Computation	Ln 523:532	2,647	334	53	45	1,276	-	209	-	326	224	-	-	181
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	704	89	14	12	339	-	55	-	87	59	-	-	48
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(11)	(2)	(0)	(0)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(531)	(128)	(20)	(3)	(113)	-	(35)	-	(92)	(68)	-	-	(72)
539	Amort of Excess ADIT	JSS Sch. 12	(122)	(22)	(3)	(1)	(43)	-	(9)	-	(19)	(14)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	38	(64)	(9)	8	179	-	10	-	(27)	(23)	-	-	(35)
541	Total FIT - Deferred	Line 532	731	135	17	8	256	-	55	-	116	82	-	-	63
542	Total FIT - Current & Deferred	Ln 540:541	769	71	7	16	435	-	65	-	89	58	-	-	28
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	8,079	1,322	186	107	3,202	-	614	-	1,166	816	-	-	667
546	Interest Expense	Line 27 x WACC	(2,129)	(348)	(49)	(28)	(844)	-	(162)	-	(307)	(215)	-	-	(176)
547	Permanent Diff Fed & State	JSS Sch. 12	112	21	3	1	39	-	8	-	18	13	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,519)	(650)	(80)	(39)	(1,232)	-	(265)	-	(559)	(393)	-	-	(303)
549	State Deferred Tax	Ln 548 x Ln 486	194	36	4	2	68	-	15	-	31	22	-	-	17
550	Net FIT Allowable	Line 542	769	71	7	16	435	-	65	-	89	58	-	-	28
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,505	451	71	59	1,669	-	276	-	437	300	-	-	242
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	204	26	4	3	97	-	16	-	25	17	-	-	14
555	Total SIT - Deferred	Line 549	194	36	4	2	68	-	15	-	31	22	-	-	17
556	Total SIT - Current & Deferred	Ln 554:555	398	62	9	6	165	-	31	-	56	39	-	-	31
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,166	133	16	21	600	-	96	-	145	97	-	-	59
561	Total Income Tax Allocator		1.00000	0.11369	0.01356	0.01819	0.51404	0.00000	0.08232	0.00000	0.12455	0.08346	0.00000	0.00000	0.05018

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		18	-	18	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		541	77	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		391	-	-	-	197	-	42	-	89	63	-	-	-
576	Subtotal Prod, Trans and Dist		936	78	464	3	197	0	42	0	89	63	0	0	0
577	Customer Accounts		879	-	-	-	-	-	-	-	-	3	-	-	876
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,154	78	464	3	197	-	42	-	89	65	-	-	1,215
581	Admin & General		965	35	208	1	88	-	19	-	40	29	-	-	545
582	Total		3,119	112	672	5	285	-	61	-	129	95	-	-	1,760
583	Total Labor Allocator		1.00000	0.03605	0.21558	0.00152	0.09129	0.00000	0.01963	0.00000	0.04141	0.03035	0.00000	0.00000	0.56418

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	893,979	-	-	-	-	-	-	-	-	-	-	893,979	-
3	Accum. Depreciation & Amort.	Line 171	(279,887)	-	-	-	-	-	-	-	-	-	-	(279,887)	-
4	Net Plant in Service		614,092	-	-	-	-	-	-	-	-	-	-	614,092	-
5	Construction Work in Progress	Line 229	1,268	-	-	-	-	-	-	-	-	-	-	1,268	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,664	-	-	-	-	-	-	-	-	-	-	11,664	-
8	Total Rate Base		627,088	-	-	-	-	-	-	-	-	-	-	627,088	-
9															
10	Revenue														
11	Class Revenue	Line 287	113,089	-	-	-	-	-	-	-	-	-	-	113,089	-
12	Revenue Credits	Line 307	16	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		113,104	-	-	-	-	-	-	-	-	-	-	113,104	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	14,708	-	-	-	-	-	-	-	-	-	-	14,708	-
17	Depreciation	Line 460	42,467	-	-	-	-	-	-	-	-	-	-	42,467	-
18	Tax Other Than Income Tax	Line 470	6,290	-	-	-	-	-	-	-	-	-	-	6,290	-
19	Gain/Loss on Disposition		(35)	-	-	-	-	-	-	-	-	-	-	(35)	-
20	Operating Expense before Tax		63,430	-	-	-	-	-	-	-	-	-	-	63,430	-
21	Income Tax Expense	Line 517	5,627	-	-	-	-	-	-	-	-	-	-	5,627	-
22	Total Operating Expense		69,056	-	-	-	-	-	-	-	-	-	-	69,056	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
26	Net Operating Income Required	Ln 8 x Ln 34	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	113,089	-	-	-	-	-	-	-	-	-	-	113,089	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.02%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	113,089											113,089	
37		Ln 29	-											-	
38		Ln 37 / Ln 36	0.00%											0.00%	
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		869,389	-	-	-	-	-	-	-	-	-	-	869,389	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		24,590	-	-	-	-	-	-	-	-	-	-	24,590	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		24,590	0	0	0	0	0	0	0	0	0	0	24,590	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		267,734	-	-	-	-	-	-	-	-	-	-	267,734	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		267,734	0	0	0	0	0	0	0	0	0	0	267,734	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		12,152	-	-	-	-	-	-	-	-	-	-	12,152	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		12,152	0	0	0	0	0	0	0	0	0	0	12,152	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		279,887	0	0	0	0	0	0	0	0	0	0	279,887	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		869,389	0	0	0	0	0	0	0	0	0	0	869,389	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(267,734)	0	0	0	0	0	0	0	0	0	0	(267,734)	0
188	Distribution Net Plant		601,655	0	0	0	0	0	0	0	0	0	0	601,655	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		24,590	0	0	0	0	0	0	0	0	0	0	24,590	0
192	General & Intangible Reserve		(12,152)	0	0	0	0	0	0	0	0	0	0	(12,152)	0
193	General & Intangible Net Plant		12,437	0	0	0	0	0	0	0	0	0	0	12,437	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
207	Total Reserve		(279,887)	0	0	0	0	0	0	0	0	0	0	(279,887)	0
208	Total Net Plant in Service		614,092	0	0	0	0	0	0	0	0	0	0	614,092	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		1,354	-	-	-	-	-	-	-	-	-	-	1,354	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		318	-	-	-	-	-	-	-	-	-	-	318	-
227	Retail 100%, Class = Net Plant		(404)	-	-	-	-	-	-	-	-	-	-	(404)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,268	0	0	0	0	0	0	0	0	0	0	1,268	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		64	-	-	-	-	-	-	-	-	-	-	64	-
239	Plant Held for Future Use Total		64	0	0	0	0	0	0	0	0	0	0	64	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(8,766)	-	-	-	-	-	-	-	-	-	-	(8,766)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		13,799	-	-	-	-	-	-	-	-	-	-	13,799	-
258	Retail 100%, Class = T&D		(5,532)	-	-	-	-	-	-	-	-	-	-	(5,532)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,163	-	-	-	-	-	-	-	-	-	-	12,163	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,664	0	0	0	0	0	0	0	0	0	0	11,664	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		893,979	0	0	0	0	0	0	0	0	0	0	893,979	0
271	Accumulated Depreciation		(279,887)	0	0	0	0	0	0	0	0	0	0	(279,887)	0
272	Net Electric Plant in Service		614,092	0	0	0	0	0	0	0	0	0	0	614,092	0
273	Construction Work in Progress		1,268	0	0	0	0	0	0	0	0	0	0	1,268	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,664	0	0	0	0	0	0	0	0	0	0	11,664	0
276	Total Rate Base		627,088	0	0	0	0	0	0	0	0	0	0	627,088	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		113,089											113,089	
285	Retail Revenue		113,089	-	-	-	-	-	-	-	-	-	-	113,089	-
286	Wholesale 100%														
287	Total Class Revenue		113,089	0	0	0	0	0	0	0	0	0	0	113,089	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		107,478	-	-	-	-	-	-	-	-	-	-	107,478	-
292	Less Lighting Facilities		(107,478)											(107,478)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310															
311	**O&M Expense**														
312	Production Demand														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		10,342	-	-	-	-	-	-	-	-	-	-	10,342	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		10,342	0	0	0	0	0	0	0	0	0	0	10,342	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		3,550	-	-	-	-	-	-	-	-	-	-	3,550	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		741	-	-	-	-	-	-	-	-	-	-	741	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,291	0	0	0	0	0	0	0	0	0	0	4,291	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		14,633	0	0	0	0	0	0	0	0	0	0	14,633	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		75											75	
390	Total Adjusted O&M		14,708	-	-	-	-	-	-	-	-	-	-	14,708	-
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		40,328	-	-	-	-	-	-	-	-	-	-	40,328	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		40,328	0	0	0	0	0	0	0	0	0	0	40,328	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,525	-	-	-	-	-	-	-	-	-	-	1,525	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,525	0	0	0	0	0	0	0	0	0	0	1,525	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		613	-	-	-	-	-	-	-	-	-	-	613	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		613	0	0	0	0	0	0	0	0	0	0	613	0
459															
460	Total Depreciation Expense		42,467	0	0	0	0	0	0	0	0	0	0	42,467	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		314	-	-	-	-	-	-	-	-	-	-	314	-
466	Net Total Plant		5,976	-	-	-	-	-	-	-	-	-	-	5,976	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,290	0	0	0	0	0	0	0	0	0	0	6,290	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	113,104	0	0	0	0	0	0	0	0	0	0	113,104	0
476	Total Oper. Exp. Before Tax	Line 20	63,430	0	0	0	0	0	0	0	0	0	0	63,430	0
477	Net Oper. Income (NOI) before Tax		49,675	0	0	0	0	0	0	0	0	0	0	49,675	0
478	Interest Expense	Line 8 x WACC	11,606	-	-	-	-	-	-	-	-	-	-	11,606	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	38,068	-	-	-	-	-	-	-	-	-	-	38,068	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	38,068	0	0	0	0	0	0	0	0	0	0	38,068	0
483	Fed & St Permanent Differences	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
484	State Temporary Differences	JSS Sch. 12	(20,959)	-	-	-	-	-	-	-	-	-	-	(20,959)	-
485	State Taxable Income	Ln 482:484	17,776	0	0	0	0	0	0	0	0	0	0	17,776	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	978	-	-	-	-	-	-	-	-	-	-	978	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	2,130	-	-	-	-	-	-	-	-	-	-	2,130	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	38,068	-	-	-	-	-	-	-	-	-	-	38,068	-
494	Fed & St Permanent Differences	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
495	Fed Temporary Differences	JSS Sch. 12	(20,726)	-	-	-	-	-	-	-	-	-	-	(20,726)	-
496	State Income Tax Exp. (Cur.)	Line 487	(978)	-	-	-	-	-	-	-	-	-	-	(978)	-
497	Fed. Taxable Income	Ln 493:496	17,032	-	-	-	-	-	-	-	-	-	-	17,032	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	3,577	-	-	-	-	-	-	-	-	-	-	3,577	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	3,577	-	-	-	-	-	-	-	-	-	-	3,577	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(242)	-	-	-	-	-	-	-	-	-	-	(242)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
508	Total Federal Income Tax Exp.	Ln 501:507	3,496	-	-	-	-	-	-	-	-	-	-	3,496	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	4,554	-	-	-	-	-	-	-	-	-	-	4,554	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,263	-	-	-	-	-	-	-	-	-	-	5,263	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
514	Total Amortization of ITC	Line 504	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
515	Total Amortization of PTC	Line 505	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	5,627	-	-	-	-	-	-	-	-	-	-	5,627	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.76%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
524	Interest Expense	Line 8 x WACC	(11,606)	-	-	-	-	-	-	-	-	-	-	(11,606)	-
525	Permanent Diff Fed & State	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
529	Amort of Excess ADIT	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(20,726)	-	-	-	-	-	-	-	-	-	-	(20,726)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
533	Base for FIT Computation	Ln 523:532	12,545	-	-	-	-	-	-	-	-	-	-	12,545	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,335	-	-	-	-	-	-	-	-	-	-	3,335	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(63)	-	-	-	-	-	-	-	-	-	-	(63)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,391)	-	-	-	-	-	-	-	-	-	-	(3,391)	-
539	Amort of Excess ADIT	JSS Sch. 12	(724)	-	-	-	-	-	-	-	-	-	-	(724)	-
540	Total FIT before Adding Deferred	Ln 535:539	(856)	-	-	-	-	-	-	-	-	-	-	(856)	-
541	Total FIT - Deferred	Line 532	4,352	-	-	-	-	-	-	-	-	-	-	4,352	-
542	Total FIT - Current & Deferred	Ln 540:541	3,496	-	-	-	-	-	-	-	-	-	-	3,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	44,048	-	-	-	-	-	-	-	-	-	-	44,048	-
546	Interest Expense	Line 27 x WACC	(11,606)	-	-	-	-	-	-	-	-	-	-	(11,606)	-
547	Permanent Diff Fed & State	JSS Sch. 12	668	-	-	-	-	-	-	-	-	-	-	668	-
548	Temporary State Differences	JSS Sch. 12	(20,959)	-	-	-	-	-	-	-	-	-	-	(20,959)	-
549	State Deferred Tax	Ln 548 x Ln 486	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
550	Net FIT Allowable	Line 542	3,496	-	-	-	-	-	-	-	-	-	-	3,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,799	-	-	-	-	-	-	-	-	-	-	16,799	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	978	-	-	-	-	-	-	-	-	-	-	978	-
555	Total SIT - Deferred	Line 549	1,153	-	-	-	-	-	-	-	-	-	-	1,153	-
556	Total SIT - Current & Deferred	Ln 554:555	2,130	-	-	-	-	-	-	-	-	-	-	2,130	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	5,627	-	-	-	-	-	-	-	-	-	-	5,627	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,346	-	-	-	-	-	-	-	-	-	-	3,346	-
576	Subtotal Prod, Trans and Dist		3,346	0	0	0	0	0	0	0	0	0	0	3,346	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,346	-	-	-	-	-	-	-	-	-	-	3,346	-
581	Admin & General		1,500	-	-	-	-	-	-	-	-	-	-	1,500	-
582	Total		4,846	-	-	-	-	-	-	-	-	-	-	4,846	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 105	27,965	-	-	-	-	-	27,965	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(6,191)	-	-	-	-	-	(6,191)	-	-	-	-	-	-
4	Net Plant in Service		21,774	-	-	-	-	-	21,774	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(4)	-	-	-	-	-	(4)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	564	-	-	-	-	-	564	-	-	-	-	-	-
8	Total Rate Base		22,336	-	-	-	-	-	22,336	-	-	-	-	-	-
9															
10	Revenue														
11	Class Revenue	Line 287	5,043	-	-	-	-	-	5,043	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		5,043	-	-	-	-	-	5,043	-	-	-	-	-	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	210	-	-	-	-	-	210	-	-	-	-	-	-
17	Depreciation	Line 460	2,778	-	-	-	-	-	2,778	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	222	-	-	-	-	-	222	-	-	-	-	-	-
19	Gain/Loss on Disposition		(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		3,209	-	-	-	-	-	3,209	-	-	-	-	-	-
21	Income Tax Expense	Line 517	265	-	-	-	-	-	265	-	-	-	-	-	-
22	Total Operating Expense		3,474	-	-	-	-	-	3,474	-	-	-	-	-	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	5,043	-	-	-	-	-	5,043	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	0.00%	0.00%	0.00%	0.00%	0.00%	7.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
35															
36		Ln 11	5,043						5,043						
37		Ln 29	-						-						
38		Ln 37 / Ln 36	0.00%						0.00%						
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		27,196	-	-	-	-	-	27,196	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		769	-	-	-	-	-	769	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		769	0	0	0	0	0	769	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		5,811	-	-	-	-	-	5,811	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		5,811	0	0	0	0	0	5,811	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		380	-	-	-	-	-	380	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		380	0	0	0	0	0	380	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		6,191	0	0	0	0	0	6,191	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		27,196	0	0	0	0	0	27,196	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
187	Distribution Reserve		(5,811)	0	0	0	0	0	(5,811)	0	0	0	0	0	0
188	Distribution Net Plant		21,385	0	0	0	0	0	21,385	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		769	0	0	0	0	0	769	0	0	0	0	0	0
192	General & Intangible Reserve		(380)	0	0	0	0	0	(380)	0	0	0	0	0	0
193	General & Intangible Net Plant		389	0	0	0	0	0	389	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
207	Total Reserve		(6,191)	0	0	0	0	0	(6,191)	0	0	0	0	0	0
208	Total Net Plant in Service		21,774	0	0	0	0	0	21,774	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(14)	-	-	-	-	-	(14)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(4)	0	0	0	0	0	(4)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(132)	-	-	-	-	-	(132)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		489	-	-	-	-	-	489	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(173)	-	-	-	-	-	(173)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		380	-	-	-	-	-	380	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		564	0	0	0	0	0	564	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		27,965	0	0	0	0	0	27,965	0	0	0	0	0	0
271	Accumulated Depreciation		(6,191)	0	0	0	0	0	(6,191)	0	0	0	0	0	0
272	Net Electric Plant in Service		21,774	0	0	0	0	0	21,774	0	0	0	0	0	0
273	Construction Work in Progress		(4)	0	0	0	0	0	(4)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		564	0	0	0	0	0	564	0	0	0	0	0	0
276	Total Rate Base		22,336	0	0	0	0	0	22,336	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		(3,507)	-	-	-	-	-	(3,507)	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		8,550	-	-	-	-	-	8,550	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		5,043	-	-	-	-	-	5,043	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		5,043	0	0	0	0	0	5,043	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		4,778	-	-	-	-	-	4,778	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		4,778	-	-	-	-	-	4,778	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310															
311	**O&M Expense**														
312	Production Demand														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		87	-	-	-	-	-	87	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		87	0	0	0	0	0	87	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		111	-	-	-	-	-	111	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23	-	-	-	-	-	23	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		134	0	0	0	0	0	134	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		221	0	0	0	0	0	221	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(11)						(11)						
390	Total Adjusted O&M		210	-	-	-	-	-	210	-	-	-	-	-	-
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,709	-	-	-	-	-	2,709	-	-	-	-	-	-
427	Distribution Plant Total		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,709	0	0	0	0	0	2,709	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		48	-	-	-	-	-	48	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		48	0	0	0	0	0	48	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		22	-	-	-	-	-	22	-	-	-	-	-	-
452	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		22	0	0	0	0	0	22	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,778	0	0	0	0	0	2,778	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10	-	-	-	-	-	10	-	-	-	-	-	-
466	Net Total Plant		212	-	-	-	-	-	212	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		222	0	0	0	0	0	222	0	0	0	0	0	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	5,043	0	0	0	0	0	5,043	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	3,209	0	0	0	0	0	3,209	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		1,834	0	0	0	0	0	1,834	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	413	-	-	-	-	-	413	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,421	-	-	-	-	-	1,421	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,421	0	0	0	0	0	1,421	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(656)	-	-	-	-	-	(656)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	786	0	0	0	0	0	786	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	43	-	-	-	-	-	43	-	-	-	-	-	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	36	-	-	-	-	-	36	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	79	-	-	-	-	-	79	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,421	-	-	-	-	-	1,421	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(648)	-	-	-	-	-	(648)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(43)	-	-	-	-	-	(43)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	750	-	-	-	-	-	750	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	158	-	-	-	-	-	158	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EV Solution by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	158	-	-	-	-	-	158	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136	-	-	-	-	-	136	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8)	-	-	-	-	-	(8)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	186	-	-	-	-	-	186	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	201	-	-	-	-	-	201	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	165	-	-	-	-	-	165	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	265	-	-	-	-	-	265	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.69%	0.00%	0.00%	0.00%	0.00%	0.00%	25.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(413)	-	-	-	-	-	(413)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(648)	-	-	-	-	-	(648)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	136	-	-	-	-	-	136	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	564	-	-	-	-	-	564	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	150	-	-	-	-	-	150	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(75)	-	-	-	-	-	(75)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(23)	-	-	-	-	-	(23)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	50	-	-	-	-	-	50	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	136	-	-	-	-	-	136	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	186	-	-	-	-	-	186	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,569	-	-	-	-	-	1,569	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(413)	-	-	-	-	-	(413)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	21	-	-	-	-	-	21	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(656)	-	-	-	-	-	(656)	-	-	-	-	-	-
549	State Deferred Tax	Ln 548 x Ln 486	36	-	-	-	-	-	36	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	186	-	-	-	-	-	186	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	743	-	-	-	-	-	743	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	43	-	-	-	-	-	43	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	36	-	-	-	-	-	36	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	79	-	-	-	-	-	79	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	265	-	-	-	-	-	265	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	-	-	105	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		105	0	0	0	0	0	105	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		105	-	-	-	-	-	105	-	-	-	-	-	-
581	Admin & General		47	-	-	-	-	-	47	-	-	-	-	-	-
582	Total		152	-	-	-	-	-	152	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	**Retail Separation Factors**	1.00000	0.95240	0.97645	1.00000	1.00000	0.94005	0.97043	1.00000	1.00000	0.99713	0.70175	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.60040	0.60040	0.60040	0.60040	0.52596	0.52596	0.52596	0.52596	0.52596	0.52596	0.62522	0.62522	0.63846	0.87355
5	- Gen Service Non Demand	0.05471	0.05471	0.05471	0.05471	0.05574	0.05574	0.05574	0.05574	0.05574	0.05574	0.05436	0.05436	0.05918	0.06388
6	- Gen Service 100% L.F.	0.00383	0.00383	0.00383	0.00383	0.00528	0.00528	0.00528	0.00528	0.00528	0.00528	0.00335	0.00335	0.00271	0.00721
7	- Gen Service Demand	0.28834	0.28834	0.28834	0.28834	0.33446	0.33446	0.33446	0.33446	0.33446	0.33446	0.27296	0.27296	0.26228	0.02373
8	- Gen Service Curtailable	0.00348	0.00348	0.00348	0.00348	0.00519	0.00519	0.00519	0.00519	0.00519	0.00519	0.00290	0.00290	0.00424	0.00000
9	- Gen Service Interruptible	0.04687	0.04687	0.04687	0.04687	0.06492	0.06492	0.06492	0.06492	0.06492	0.06492	0.04086	0.04086	0.02408	0.00007
10	- Lighting Energy	0.00237	0.00237	0.00237	0.00237	0.00844	0.00844	0.00844	0.00844	0.00844	0.00844	0.00035	0.00035	0.00905	0.03156
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	- EV Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14															
15	**Functional Allocation Factors**														
16	- Production Capacity	1.00000	1.00000	1.00000	1.00000										
17	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000	1.00000				
18	- Transmission Capacity											1.00000	1.00000		
19	- Distribution Primary													1.00000	
20	- Distribution Primary (MDS)														1.00000
21	- Distribution Secondary														
22	- Distribution Secondary (MDS)														
23	- Distribution Services														
24	- Metering														
25	- Interruptible Equipment														
26	- Lighting Facilities														
27	- Customer Billing/Info.														
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29															
30	**Residential**														
31	- Production Capacity	0.60040	0.60040	0.60040	0.60040	-	-	-	-	-	-	-	-	-	-
32	- Production Energy	-	-	-	-	0.52596	0.52596	0.52596	0.52596	0.52596	0.52596	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.62522	0.62522	-	-
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.63846	-
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87355
36	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		0.60040	0.60040	0.60040	0.60040	0.52596	0.52596	0.52596	0.52596	0.52596	0.52596	0.62522	0.62522	0.63846	0.87355
42															
43	**Gen Service Non Demand**														
43	- Production Capacity	0.05471	0.05471	0.05471	0.05471	-	-	-	-	-	-	-	-	-	-
44	- Production Energy	-	-	-	-	0.05574	0.05574	0.05574	0.05574	0.05574	0.05574	-	-	-	-
44	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.05436	0.05436	-	-
45	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.05918	-
45	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06388
46	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49		0.05471	0.05471	0.05471	0.05471	0.05574	0.05574	0.05574	0.05574	0.05574	0.05574	0.05436	0.05436	0.05918	0.06388
50															
50	**Gen Service 100% L.F.**														

Line No.	ALLOCATORS Jurisdiction / Class / Function	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue
	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.77607	0.87381	0.87381	0.80661	-	-	0.87354	1.00000	1.00000	0.80661	0.60040		0.66534	0.66534
5	- Gen Service Non Demand	0.06614	0.06382	0.06382	0.08233	-	-	0.06388			0.08233	0.05471		0.06998	0.06998
6	- Gen Service 100% L.F.	0.00134	0.00721	0.00721	0.00702	-	-	0.00721			0.00702	0.00383		0.00320	0.00320
7	- Gen Service Demand	0.14746	0.02356	0.02356	0.06913	-	-	0.02374			0.06913	0.28834		0.22818	0.22818
8	- Gen Service Curtailable	-	0.00000	0.00000	0.00025	-	-	0.00000			0.00025	0.00348		0.00288	0.00288
9	- Gen Service Interruptible	0.00452	0.00003	0.00003	0.00190	1.00000	-	0.00007			0.00190	0.04687		0.02635	0.02635
10	- Lighting Energy	0.00447	0.03157	0.03157	0.03277	-	-	0.03156			0.03277	0.00237		0.00407	0.00407
11	- Lighting Facilities	-	-	-	-	-	1.00000	-			-	-		-	-
12	- EV Solution	-	-	-	-	-	-	-			-	-	1.00000	-	-
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14															
15	**Functional Allocation Factors**														
16	- Production Capacity											1.00000		0.38565	0.38565
17	- Production Energy													0.07138	0.07138
18	- Transmission Capacity													0.15102	0.15102
19	- Distribution Primary													0.19742	0.19742
20	- Distribution Primary (MDS)													-	-
21	- Distribution Secondary	1.00000								1.00000			1.00000	0.08219	0.08219
22	- Distribution Secondary (MDS)		1.00000											-	-
23	- Distribution Services			1.00000										0.02444	0.02444
24	- Metering				1.00000						1.00000			0.02501	0.02501
25	- Interruptible Equipment					1.00000								0.00015	0.00015
26	- Lighting Facilities						1.00000							-	-
27	- Customer Billing/Info.							1.00000	1.00000					0.06275	0.06275
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29															
30	**Residential**														
31	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.60040	-	0.25659	0.23154
32	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.04749	0.07254
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.10048	0.10048
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.13135	0.13135
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	0.77607	-	-	-	-	-	-	-	1.00000	-	-	-	0.05468	0.05468
37	- Distribution Secondary (MDS)	-	0.87381	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	-	-	0.87381	-	-	-	-	-	-	-	-	-	0.01626	0.01626
39	- Metering	-	-	-	0.80661	-	-	-	-	-	0.80661	-	-	0.01664	0.01664
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00010	0.00010
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Customer Billing/Info.	-	-	-	-	-	-	0.87354	1.00000	-	-	-	-	0.04175	0.04175
42		0.77607	0.87381	0.87381	0.80661	-	-	0.87354	1.00000	1.00000	0.80661	0.60040	-	0.66534	0.66534
42															
43	**Gen Service Non Demand**														
43	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.05471	-	0.02699	0.02110
44	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.00500	0.01088
44	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.01057	0.01057
45	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.01382	0.01382
45	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Secondary	0.06614	-	-	-	-	-	-	-	-	-	-	-	0.00575	0.00575
46	- Distribution Secondary (MDS)	-	0.06382	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Services	-	-	0.06382	-	-	-	-	-	-	-	-	-	0.00171	0.00171
47	- Metering	-	-	-	0.08233	-	-	-	-	-	0.08233	-	-	0.00175	0.00175
48	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00001	0.00001
48	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Customer Billing/Info.	-	-	-	-	-	-	0.06388	-	-	-	-	-	0.00439	0.00439
49		0.06614	0.06382	0.06382	0.08233	-	-	0.06388	-	-	0.08233	0.05471	-	0.06998	0.06998
50															
50	**Gen Service 100% L.F.**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2026
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
1	**Retail Separation Factors**	0.97341	0.99596	0.71155	0.88898	1.00000	0.88465	0.92904	0.93138	0.92028	1.00000	1.00000	1.00000	1.00000	1.00000	0.92036	0.97281
2																	
3	**Class Allocation Factors**																
4	- Residential	0.64744	0.60040	0.62429	0.60759	0.64012	0.63502	0.62022	0.62264	0.62479	0.62479	0.60040	0.77607	0.87381	0.63502	0.62493	0.65319
5	- Gen Service Non Demand	0.05758	0.05471	0.05437	0.05461	0.05708	0.05621	0.05557	0.05570	0.05585	0.05585	0.05471	0.06614	0.06382	0.05621	0.05588	0.05774
6	- Gen Service 100% L.F.	0.00474	0.00383	0.00337	0.00369	0.00267	0.00290	0.00330	0.00338	0.00330	0.00330	0.00383	0.00134	0.00721	0.00290	0.00333	0.00481
7	- Gen Service Demand	0.22048	0.28834	0.27354	0.28388	0.18507	0.21352	0.24551	0.24334	0.24319	0.24319	0.28834	0.14746	0.02356	0.21352	0.24428	0.21160
8	- Gen Service Curtailable	0.00297	0.00348	0.00293	0.00331	0.00235	0.00254	0.00294	0.00293	0.00294	0.00294	0.00348	-	0.00000	0.00254	0.00296	0.00283
9	- Gen Service Interruptible	0.03479	0.04687	0.04109	0.04513	0.01522	0.02354	0.03351	0.03342	0.03255	0.03255	0.04687	0.00452	0.00003	0.02354	0.03295	0.03300
10	- Lighting Energy	0.01230	0.00237	0.00043	0.00178	0.00992	0.00686	0.00494	0.00541	0.00535	0.00535	0.00237	0.00447	0.03157	0.00686	0.00537	0.01305
11	- Lighting Facilities	0.01911	-	-	-	0.08492	0.05761	0.03298	0.03219	0.03093	0.03093	-	-	-	0.05761	0.02926	0.02344
12	- EV Solution	0.00060	-	-	-	0.00266	0.00180	0.00103	0.00101	0.00110	0.00110	-	-	-	0.00180	0.00104	0.00035
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																	
15	**Functional Allocation Factors**																
16	- Production Capacity	0.18711	1.00000	0.03745	0.71020	-	0.01204	0.43438	0.42095	0.36408	0.36408	1.00000	-	-	0.01204	0.37044	0.16848
17	- Production Energy	0.31418	-	-	-	-	-	-	0.01456	0.01030	0.01030	-	-	-	-	0.01461	0.29802
18	- Transmission Capacity	0.05331	-	0.96255	0.28980	-	0.30960	0.17725	0.17070	0.20398	0.20398	-	-	-	0.30960	0.20299	0.05838
19	- Distribution Primary	0.12409	-	-	-	0.55147	0.37409	0.21417	0.20902	0.24042	0.24042	-	-	-	0.37409	0.23512	0.12375
20	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Secondary	0.05459	-	-	-	0.24260	0.16457	0.09422	0.09195	0.09585	0.09585	-	1.00000	-	0.16457	0.09221	0.05087
22	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
23	- Distribution Services	0.01614	-	-	-	0.07170	0.04864	0.02785	0.02718	0.02586	0.02586	-	-	-	0.04864	0.02453	0.02241
24	- Metering	0.01139	-	-	-	0.04854	0.03293	0.01885	0.01842	0.01716	0.01716	-	-	-	0.03293	0.01655	0.02047
25	- Interruptible Equipment	0.00017	-	-	-	0.00076	0.00052	0.00030	0.00029	0.00023	0.00023	-	-	-	0.00052	0.00024	0.00010
26	- Lighting Facilities	0.01911	-	-	-	0.08492	0.05761	0.03298	0.03219	0.03093	0.03093	-	-	-	0.05761	0.02926	0.02344
27	- Customer Billing/Info.	0.21991	-	-	-	-	-	-	0.01475	0.01119	0.01119	-	-	-	-	0.01404	0.23409
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29																	
30	**Residential**																
31	- Production Capacity	0.11234	0.60040	0.02248	0.42640	-	0.00723	0.26080	0.25274	0.21859	0.21859	0.60040	-	-	0.00723	0.22241	0.10115
32	- Production Energy	0.16525	-	-	-	-	-	-	0.00766	0.00542	0.00542	-	-	-	-	0.00768	0.15675
33	- Transmission Capacity	0.03333	-	0.60180	0.18119	-	0.19357	0.11082	0.10672	0.12753	0.12753	-	-	-	0.19357	0.12691	0.03650
34	- Distribution Primary	0.07923	-	-	-	0.35209	0.23884	0.13674	0.13345	0.15350	0.15350	-	-	-	0.23884	0.15011	0.07901
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	0.04190	-	-	-	0.18622	0.12632	0.07232	0.07058	0.07354	0.07354	-	0.77607	-	0.12632	0.07076	0.03920
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.87381	-	-	-
38	- Distribution Services	0.01410	-	-	-	0.06266	0.04250	0.02433	0.02375	0.02260	0.02260	-	-	-	0.04250	0.02144	0.01958
39	- Metering	0.00919	-	-	-	0.03915	0.02656	0.01521	0.01486	0.01384	0.01384	-	-	-	0.02656	0.01335	0.01651
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Customer Billing/Info.	0.19210	-	-	-	-	-	-	0.01288	0.00977	0.00977	-	-	-	-	0.01226	0.20449
42		0.64744	0.60040	0.62429	0.60759	0.64012	0.63502	0.62022	0.62264	0.62479	0.62479	0.60040	0.77607	0.87381	0.63502	0.62493	0.65319
42																	
43	**Gen Service Non Demand**																
43	- Production Capacity	0.01024	0.05471	0.00205	0.03886	-	0.00066	0.02377	0.02303	0.01992	0.01992	0.05471	-	-	0.00066	0.02027	0.00922
44	- Production Energy	0.01751	-	-	-	-	-	-	0.00081	0.00057	0.00057	-	-	-	-	0.00081	0.01661
44	- Transmission Capacity	0.00290	-	0.05232	0.01575	-	0.01683	0.00964	0.00928	0.01109	0.01109	-	-	-	0.01683	0.01103	0.00317
45	- Distribution Primary	0.00734	-	-	-	0.03263	0.02214	0.01267	0.01237	0.01423	0.01423	-	-	-	0.02214	0.01391	0.00732
45	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Secondary	0.00357	-	-	-	0.01587	0.01077	0.00616	0.00602	0.00627	0.00627	-	0.06614	-	0.01077	0.00603	0.00334
46	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.06382	-	-	-
47	- Distribution Services	0.00103	-	-	-	0.00458	0.00310	0.00178	0.00173	0.00165	0.00165	-	-	-	0.00310	0.00157	0.00143
47	- Metering	0.00094	-	-	-	0.00400	0.00271	0.00155	0.00152	0.00141	0.00141	-	-	-	0.00271	0.00136	0.00169
48	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Customer Billing/Info.	0.01405	-	-	-	-	-	-	0.00094	0.00071	0.00071	-	-	-	-	0.00090	0.01495
49		0.05758	0.05471	0.05437	0.05461	0.05708	0.05621	0.05557	0.05570	0.05585	0.05585	0.05471	0.06614	0.06382	0.05621	0.05588	0.05774
50																	
50	**Gen Service 100% L.F.**																

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
51	- Production Capacity	0.00383	0.00383	0.00383	0.00383	-	-	-	-	-	-	-	-	-	-
51	- Production Energy	-	-	-	-	0.00528	0.00528	0.00528	0.00528	0.00528	0.00528	-	-	-	-
52	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00335	0.00335	-	-
52	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00271	-
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00721
53	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57		0.00383	0.00383	0.00383	0.00383	0.00528	0.00528	0.00528	0.00528	0.00528	0.00528	0.00335	0.00335	0.00271	0.00721
57															
58	**Gen Service Demand**														
58	- Production Capacity	0.28834	0.28834	0.28834	0.28834	-	-	-	-	-	-	-	-	-	-
59	- Production Energy	-	-	-	-	0.33446	0.33446	0.33446	0.33446	0.33446	0.33446	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.27296	0.27296	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.26228	-
60	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02373
61	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64		0.28834	0.28834	0.28834	0.28834	0.33446	0.33446	0.33446	0.33446	0.33446	0.33446	0.27296	0.27296	0.26228	0.02373
65															
65	**Gen Service Curtailable**														
66	- Production Capacity	0.00348	0.00348	0.00348	0.00348	-	-	-	-	-	-	-	-	-	-
66	- Production Energy	-	-	-	-	0.00519	0.00519	0.00519	0.00519	0.00519	0.00519	-	-	-	-
67	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00290	0.00290	-	-
67	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00424	-
68	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
68	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72		0.00348	0.00348	0.00348	0.00348	0.00519	0.00519	0.00519	0.00519	0.00519	0.00519	0.00290	0.00290	0.00424	0.00000
72															
73	**Gen Service Interruptible**														
73	- Production Capacity	0.04687	0.04687	0.04687	0.04687	-	-	-	-	-	-	-	-	-	-
74	- Production Energy	-	-	-	-	0.06492	0.06492	0.06492	0.06492	0.06492	0.06492	-	-	-	-
74	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04086	0.04086	-	-

	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue
51	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.00383	-	0.00123	0.00148
51	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.00023	(0.00002)
52	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.00048	0.00048
52	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00063	0.00063
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Secondary	0.00134	-	-	-	-	-	-	-	-	-	-	-	0.00026	0.00026
54	- Distribution Secondary (MDS)	-	0.00721	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Services	-	-	0.00721	-	-	-	-	-	-	-	-	-	0.00008	0.00008
55	- Metering	-	-	-	0.00702	-	-	-	-	-	0.00702	-	-	0.00008	0.00008
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Customer Billing/Info.	-	-	-	-	-	-	0.00721	-	-	-	-	-	0.00020	0.00020
57		0.00134	0.00721	0.00721	0.00702	-	-	0.00721	-	-	0.00702	0.00383	-	0.00320	0.00320
57															
58	**Gen Service Demand**														
58	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.28834	-	0.08800	0.11120
59	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.01629	(0.00691)
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.03446	0.03446
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.04505	0.04505
60	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Secondary	0.14746	-	-	-	-	-	-	-	-	-	-	-	0.01875	0.01875
61	- Distribution Secondary (MDS)	-	0.02356	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Services	-	-	0.02356	-	-	-	-	-	-	-	-	-	0.00558	0.00558
62	- Metering	-	-	-	0.06913	-	-	-	-	-	0.06913	-	-	0.00571	0.00571
63	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00003	0.00003
63	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Customer Billing/Info.	-	-	-	-	-	-	0.02374	-	-	-	-	-	0.01432	0.01432
64		0.14746	0.02356	0.02356	0.06913	-	-	0.02374	-	-	0.06913	0.28834	-	0.22818	0.22818
65															
65	**Gen Service Curtailable**														
66	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.00348	-	0.00111	0.00134
66	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.00021	(0.00003)
67	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.00043	0.00043
67	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00057	0.00057
68	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00024	0.00024
69	- Distribution Secondary (MDS)	-	0.00000	-	-	-	-	-	-	-	-	-	-	-	-
69	- Distribution Services	-	-	0.00000	-	-	-	-	-	-	-	-	-	0.00007	0.00007
70	- Metering	-	-	-	0.00025	-	-	-	-	-	0.00025	-	-	0.00007	0.00007
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Customer Billing/Info.	-	-	-	-	-	-	0.00000	-	-	-	-	-	0.00018	0.00018
72		-	0.00000	0.00000	0.00025	-	-	0.00000	-	-	0.00025	0.00348	-	0.00288	0.00288
72															
73	**Gen Service Interruptible**														
73	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.04687	-	0.01016	0.01808
74	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.00188	(0.00603)
74	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.00398	0.00398

	(1)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
51	- Production Capacity	0.00072	0.00383	0.00014	0.00272	-	0.00005	0.00166	0.00161	0.00139	0.00139	0.00383	-	-	0.00005	0.00142	0.00065
51	- Production Energy	0.00166	-	-	-	-	-	-	0.00008	0.00005	0.00005	-	-	-	-	0.00008	0.00157
52	- Transmission Capacity	0.00018	-	0.00322	0.00097	-	0.00104	0.00059	0.00057	0.00068	0.00068	-	-	-	0.00104	0.00068	0.00020
52	- Distribution Primary	0.00034	-	-	-	0.00149	0.00101	0.00058	0.00057	0.00065	0.00065	-	-	-	0.00101	0.00064	0.00034
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Secondary	0.00007	-	-	-	0.00032	0.00022	0.00012	0.00012	0.00013	0.00013	-	0.00134	-	0.00022	0.00012	0.00007
54	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.00721	-	-	-
54	- Distribution Services	0.00012	-	-	-	0.00052	0.00035	0.00020	0.00020	0.00019	0.00019	-	-	-	0.00035	0.00018	0.00016
55	- Metering	0.00008	-	-	-	0.00034	0.00023	0.00013	0.00013	0.00012	0.00012	-	-	-	0.00023	0.00012	0.00014
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Customer Billing/Info.	0.00159	-	-	-	-	-	-	0.00011	0.00008	0.00008	-	-	-	-	0.00010	0.00169
57		0.00474	0.00383	0.00337	0.00369	0.00267	0.00290	0.00330	0.00338	0.00330	0.00330	0.00383	0.00134	0.00721	0.00290	0.00333	0.00481
57																	
58	**Gen Service Demand**																
58	- Production Capacity	0.05395	0.28834	0.01080	0.20478	-	0.00347	0.12525	0.12138	0.10498	0.10498	0.28834	-	-	0.00347	0.10681	0.04858
59	- Production Energy	0.10508	-	-	-	-	-	-	0.00487	0.00344	0.00344	-	-	-	-	0.00489	0.09968
59	- Transmission Capacity	0.01455	-	0.26274	0.07910	-	0.08451	0.04838	0.04660	0.05568	0.05568	-	-	-	0.08451	0.05541	0.01593
60	- Distribution Primary	0.03255	-	-	-	0.14464	0.09812	0.05617	0.05482	0.06306	0.06306	-	-	-	0.09812	0.06167	0.03246
60	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Secondary	0.00796	-	-	-	0.03538	0.02400	0.01374	0.01341	0.01397	0.01397	-	0.14746	-	0.02400	0.01344	0.00745
61	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.02356	-	-	-
62	- Distribution Services	0.00038	-	-	-	0.00169	0.00115	0.00066	0.00064	0.00061	0.00061	-	-	-	0.00115	0.00058	0.00053
62	- Metering	0.00079	-	-	-	0.00336	0.00228	0.00130	0.00127	0.00119	0.00119	-	-	-	0.00228	0.00114	0.00142
63	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Customer Billing/Info.	0.00522	-	-	-	-	-	-	0.00035	0.00027	0.00027	-	-	-	-	0.00033	0.00556
64		0.22048	0.28834	0.27354	0.28388	0.18507	0.21352	0.24551	0.24334	0.24319	0.24319	0.28834	0.14746	0.02356	0.21352	0.24428	0.21160
65																	
65	**Gen Service Curtailable**																
66	- Production Capacity	0.00065	0.00348	0.00013	0.00247	-	0.00004	0.00151	0.00146	0.00127	0.00127	0.00348	-	-	0.00004	0.00129	0.00059
66	- Production Energy	0.00163	-	-	-	-	-	-	0.00008	0.00005	0.00005	-	-	-	-	0.00008	0.00155
67	- Transmission Capacity	0.00015	-	0.00280	0.00084	-	0.00090	0.00051	0.00050	0.00059	0.00059	-	-	-	0.00090	0.00059	0.00017
67	- Distribution Primary	0.00053	-	-	-	0.00234	0.00159	0.00091	0.00089	0.00102	0.00102	-	-	-	0.00159	0.00100	0.00052
68	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-	-
69	- Distribution Services	0.00000	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
70	- Metering	0.00000	-	-	-	0.00001	0.00001	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00001
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Customer Billing/Info.	0.00000	-	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
72		0.00297	0.00348	0.00293	0.00331	0.00235	0.00254	0.00294	0.00293	0.00294	0.00294	0.00348	-	0.00000	0.00254	0.00296	0.00283
72																	
73	**Gen Service Interruptible**																
73	- Production Capacity	0.00877	0.04687	0.00176	0.03329	-	0.00056	0.02036	0.01973	0.01706	0.01706	0.04687	-	-	0.00056	0.01736	0.00790
74	- Production Energy	0.02040	-	-	-	-	-	-	0.00094	0.00067	0.00067	-	-	-	-	0.00095	0.01935
74	- Transmission Capacity	0.00218	-	0.03933	0.01184	-	0.01265	0.00724	0.00697	0.00833	0.00833	-	-	-	0.01265	0.00829	0.00239

Line No.	ALLOCATORS Jurisdiction / Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
75	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.02408	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79		0.04687	0.04687	0.04687	0.04687	0.06492	0.06492	0.06492	0.06492	0.06492	0.06492	0.04086	0.04086	0.02408	0.00007
80															
80	**Lighting Energy**														
81	- Production Capacity	0.00237	0.00237	0.00237	0.00237	-	-	-	-	-	-	-	-	-	-
81	- Production Energy	-	-	-	-	0.00844	0.00844	0.00844	0.00844	0.00844	0.00844	-	-	-	-
82	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00035	0.00035	-	-
82	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00905	-
83	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03156
83	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87		0.00237	0.00237	0.00237	0.00237	0.00844	0.00844	0.00844	0.00844	0.00844	0.00844	0.00035	0.00035	0.00905	0.03156
87															
88	**Lighting Facilities**														
88	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94		-	-	-	-	-	-	-	-	-	-	-	-	-	-
95															
95	**EV Solution**														
96	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102		-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Line No.	ALLOCATORS Jurisdiction / Class / Function	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue
75	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00520	0.00520
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	0.00452	-	-	-	-	-	-	-	-	-	-	-	0.00217	0.00217
76	- Distribution Secondary (MDS)	-	0.00003	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	-	0.00003	-	-	-	-	-	-	-	-	-	0.00064	0.00064
77	- Metering	-	-	-	0.00190	-	-	-	-	-	0.00190	-	-	0.00066	0.00066
78	- Interruptible Equipment	-	-	-	-	1.00000	-	-	-	-	-	-	-	0.00000	0.00000
78	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Customer Billing/Info.	-	-	-	-	-	-	0.00007	-	-	-	-	-	0.00165	0.00165
79		0.00452	0.00003	0.00003	0.00190	1.00000	-	0.00007	-	-	0.00190	0.04687	-	0.02635	0.02635
80															
80	**Lighting Energy**														
81	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.00237	-	0.00157	0.00091
81	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.00029	0.00095
82	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.00061	0.00061
82	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00080	0.00080
83	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Secondary	0.00447	-	-	-	-	-	-	-	-	-	-	-	0.00033	0.00033
84	- Distribution Secondary (MDS)	-	0.03157	-	-	-	-	-	-	-	-	-	-	-	-
84	- Distribution Services	-	-	0.03157	-	-	-	-	-	-	-	-	-	0.00010	0.00010
85	- Metering	-	-	-	0.03277	-	-	-	-	-	0.03277	-	-	0.00010	0.00010
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Customer Billing/Info.	-	-	-	-	-	-	0.03156	-	-	-	-	-	0.00026	0.00026
87		0.00447	0.03157	0.03157	0.03277	-	-	0.03156	-	-	0.03277	0.00237	-	0.00407	0.00407
87															
88	**Lighting Facilities**														
88	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Lighting Facilities	-	-	-	-	-	1.00000	-	-	-	-	-	-	-	-
94	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94		-	-	-	-	-	1.00000	-	-	-	-	-	-	-	-
95															
95	**EV Solution**														
96	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-
99	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102		-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(30) Labor	(31) Gross Prod Plant	(32) Gross Trans Plant	(33) Gross Prod & Trans Plant	(34) Gross Dist Plant	(35) Gross Trans & Dist Plant	(36) Gross Prod, Trans & Dist Plant	(37) Gross Total Plant	(38) Net Total Plant	(39) Retail 100%, Class = Net Plant	(40) Retail 100%, Class = Prod	(41) Retail 100%, Class = Dist Secondary	(42) Retail 100%, Class = Dist Secondary (MDS)	(43) Retail 100%, Class = T&D	(44) Rate Base	(45) WTD O&M Expense
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
75	- Distribution Primary	0.00299	-	-	-	0.01328	0.00901	0.00516	0.00503	0.00579	0.00579	-	-	-	0.00901	0.00566	0.00298
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	0.00024	-	-	-	0.00108	0.00073	0.00042	0.00041	0.00043	0.00043	-	0.00452	-	0.00073	0.00041	0.00023
76	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.00003	-	-	-
77	- Distribution Services	0.00000	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
77	- Metering	0.00002	-	-	-	0.00009	0.00006	0.00004	0.00003	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
78	- Interruptible Equipment	0.00017	-	-	-	0.00076	0.00052	0.00030	0.00029	0.00023	0.00023	-	-	-	0.00052	0.00024	0.00010
78	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Customer Billing/Info.	0.00002	-	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
79		0.03479	0.04687	0.04109	0.04513	0.01522	0.02354	0.03351	0.03342	0.03255	0.03255	0.04687	0.00452	0.00003	0.02354	0.03295	0.03300
80																	
80	**Lighting Energy**																
81	- Production Capacity	0.00044	0.00237	0.00009	0.00168	-	0.00003	0.00103	0.00100	0.00086	0.00086	0.00237	-	-	0.00003	0.00088	0.00040
81	- Production Energy	0.00265	-	-	-	-	-	-	0.00012	0.00009	0.00009	-	-	-	-	0.00012	0.00252
82	- Transmission Capacity	0.00002	-	0.00034	0.00010	-	0.00011	0.00006	0.00006	0.00007	0.00007	-	-	-	0.00011	0.00007	0.00002
82	- Distribution Primary	0.00112	-	-	-	0.00499	0.00339	0.00194	0.00189	0.00218	0.00218	-	-	-	0.00339	0.00213	0.00112
83	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Secondary	0.00024	-	-	-	0.00107	0.00073	0.00042	0.00041	0.00042	0.00042	-	0.00447	-	0.00073	0.00041	0.00023
84	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	0.03157	-	-	-
84	- Distribution Services	0.00051	-	-	-	0.00226	0.00154	0.00088	0.00086	0.00082	0.00082	-	-	-	0.00154	0.00077	0.00071
85	- Metering	0.00037	-	-	-	0.00159	0.00108	0.00062	0.00060	0.00056	0.00056	-	-	-	0.00108	0.00054	0.00067
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Customer Billing/Info.	0.00694	-	-	-	-	-	-	0.00047	0.00035	0.00035	-	-	-	-	0.00044	0.00739
87		0.01230	0.00237	0.00043	0.00178	0.00992	0.00686	0.00494	0.00541	0.00535	0.00535	0.00237	0.00447	0.03157	0.00686	0.00537	0.01305
87																	
88	**Lighting Facilities**																
88	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	- Lighting Facilities	0.01911	-	-	-	0.08492	0.05761	0.03298	0.03219	0.03093	0.03093	-	-	-	0.05761	0.02926	0.02344
94	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94		0.01911	-	-	-	0.08492	0.05761	0.03298	0.03219	0.03093	0.03093	-	-	-	0.05761	0.02926	0.02344
95																	
95	**EV Solution**																
96	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Secondary	0.00060	-	-	-	0.00266	0.00180	0.00103	0.00101	0.00110	0.00110	-	-	-	0.00180	0.00104	0.00035
99	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102		0.00060	-	-	-	0.00266	0.00180	0.00103	0.00101	0.00110	0.00110	-	-	-	0.00180	0.00104	0.00035