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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 1/13 AD Cost of Service Study for Test Year 2025.

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 35 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

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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
4	Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
5	Construction Work in Progress	Line 229	1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
6	Plant Held for Future Use	Line 239	129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
7	Working Capital	Line 265	770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
8	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,613	20,534,270	13,004,434	1,141,293	66,104	4,908,395	56,801	638,712	100,001	597,376	21,152
9																
10	**Revenue**															
11	Class Revenue	Line 287	5,610,266	(2,672,426)	2,937,841	19,864	2,917,976	1,876,657	196,059	9,047	646,990	8,063	75,114	11,232	88,800	6,015
12	Revenue Credits	Line 307	247,619	-	247,619	195,810	51,809	41,851	3,226	290	4,822	32	468	1,103	16	1
13	Total Revenue		5,857,886	(2,672,426)	3,185,460	215,675	2,969,785	1,918,508	199,285	9,337	651,811	8,094	75,582	12,335	88,816	6,016
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,827,117	(2,212,526)	614,591	16,502	598,089	392,868	34,472	2,856	125,194	1,639	19,171	7,694	14,003	191
17	Depreciation	Line 460	1,106,044	26,854	1,132,898	52,071	1,080,827	681,249	59,802	3,710	250,857	2,845	33,667	5,949	40,352	2,396
18	Tax Other Than Income Tax	Line 470	497,023	(285,378)	211,645	15,757	195,889	124,299	10,911	649	46,260	541	6,055	1,075	5,892	206
19	Gain/Loss on Disposition	Line 471		(1,323)	(1,323)	-	(1,323)	(838)	(74)	(4)	(315)	(4)	(41)	(6)	(41)	(1)
20	Operating Expense before Tax		4,430,184	(2,472,373)	1,957,811	84,330	1,873,480	1,197,579	105,112	7,211	421,997	5,021	58,852	14,712	60,206	2,791
21	Income Tax Expense	Line 517	162,774	(39,281)	123,492	23,858	99,634	70,107	14,000	(45)	15,895	296	(1,393)	(1,463)	1,567	670
22	Total Operating Expense		4,592,958	(2,511,655)	2,081,303	108,189	1,973,115	1,267,686	119,112	7,166	437,891	5,317	57,459	13,249	61,773	3,461
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,264,928	(160,771)	1,104,157	107,486	996,671	650,822	80,173	2,171	213,920	2,778	18,123	(913)	27,043	2,554
26	Net Operating Income Required	Ln 8 x Ln 34	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(441,790)	-	(441,790)	0	(441,790)	(260,161)	224	(2,459)	(129,921)	(1,201)	(26,620)	(7,919)	(14,804)	1,073
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(593,446)	-	(593,446)	0	(593,446)	(349,468)	300	(3,304)	(174,520)	(1,614)	(35,758)	(10,637)	(19,886)	1,441
30																
31	**Total Class Cost of Service**	Ln 26+22-12	6,052,056	(2,672,426)	3,379,630	19,864	3,359,766	2,136,817	195,835	11,507	776,911	9,264	101,734	19,151	103,604	4,942
32																
33	Rate of Return Earned	Ln 25 / Ln 8					4.85%	5.00%	7.02%	3.28%	4.36%	4.89%	2.84%	-0.91%	4.53%	12.08%
34	Rate of Return Requested	JSS Sch. 13					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35																
36	Revenues @ Present Rates	Ln 11					2,917,976	1,876,657	196,059	9,047	646,990	8,063	75,114	11,232	88,800	6,015
37	Increase/(Decrease) Justified	Ln 29					593,446	349,468	(300)	3,304	174,520	1,614	35,758	10,637	19,886	(1,441)
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					20.34%	18.62%	-0.15%	36.51%	26.97%	20.02%	47.60%	94.70%	22.39%	-23.95%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,931,942	(3,488)	6,928,455	14	6,928,441	4,293,416	375,729	24,250	1,914,952	21,062	292,311	6,721	-	-
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	356,890	31,232	2,016	159,180	1,751	24,298	559	-	-
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	391,645	34,274	2,212	174,682	1,921	26,665	613	-	-
46	Production Solar Demand		2,296,360	0	2,296,360	4	2,296,356	1,423,006	124,531	8,037	634,690	6,981	96,883	2,227	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(43,458)	10,477,046	44,313	10,432,734	6,464,957	565,767	36,515	2,883,503	31,716	440,157	10,120	0	0
49	Production Plant Allocators						0.99577	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	52,156	4,564	295	23,262	256	3,551	82	-	-
53	Production Intermediate Demand		5,199		5,199	249	4,950	3,068	268	17	1,368	15	209	5	-	-
54	Production Peaking Demand		44,954		44,954	1,065	43,890	27,198	2,380	154	12,131	133	1,852	43	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	30,209	2,644	171	13,474	148	2,057	47	-	-
56	Transmission		6,704,067	(548,834)	6,155,233	1,823,842	4,331,392	2,717,145	234,384	14,503	1,176,639	12,407	174,798	1,514	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,492	2,458	152	12,338	130	1,833	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: 20240025-EI
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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
59	Transmission Plant Total		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,858,267	246,699	15,292	1,239,213	13,089	184,299	1,707	0	0
60	Transmission Plant Allocators						0.71409	0.62701	0.05412	0.00335	0.27184	0.00287	0.04043	0.00037	0.00000	0.00000
61																
62	Total Prod and Trans Plant		17,453,060	(592,292)	16,860,768	1,869,468	14,991,300	9,323,224	812,466	51,806	4,122,716	44,805	624,456	11,826	0	0
63	Prod and Trans Plant Allocators						0.88912	0.62191	0.05420	0.00346	0.27501	0.00299	0.04165	0.00079	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		5,806,782	(458,451)	5,348,331	-	5,348,331	3,426,306	315,169	14,487	1,394,551	22,342	127,126	48,349	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,831,063	154,875	3,148	345,162	-	10,494	10,506	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		703,186	(596)	702,590	-	702,590	613,537	45,059	5,103	16,634	0	23	22,233	-	-
71	Distribution Metering		452,998	(54)	452,944	-	452,944	364,969	37,457	3,199	31,461	113	872	14,872	-	-
72	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	0	23,526	-	23,526	-	-	-	-	-	-	-	-	23,526
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(908,264)	9,712,203	0	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
76	Distribution Plant Allocators						1.00000	0.64207	0.05689	0.00267	0.18408	0.00231	0.01506	0.00988	0.08461	0.00242
77																
78	Total Trans and Dist Plant		17,553,022	(1,457,097)	16,095,924	1,825,156	14,270,769	9,094,143	799,259	41,229	3,027,022	35,544	330,608	97,666	821,771	23,526
79	Total Trans and Dist Plant Allocators						0.88661	0.63726	0.05601	0.00289	0.21211	0.00249	0.02317	0.00684	0.05758	0.00165
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,500,555)	26,572,971	1,869,468	24,703,503	15,559,100	1,365,026	77,744	5,910,525	67,259	770,765	107,786	821,771	23,526
82	Total Prod, Trans and Dist Plant Allocators						0.92965	0.62983	0.05526	0.00315	0.23926	0.00272	0.03120	0.00436	0.03327	0.00095
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	807,027	71,083	5,804	269,268	3,530	41,593	14,903	23,555	674
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,465	7,828	886	2,910	0	9	3,858	-	-
87	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	913,492	78,911	6,690	272,178	3,530	41,602	18,761	23,555	674
89	General & Intangible Plant Allocators						0.97597	0.67199	0.05805	0.00492	0.20022	0.00260	0.03060	0.01380	0.01733	0.00050
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)	(1,750)	(129)	(15)	(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)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
106	Total Gross Electric Plant Allocators						0.93203	0.63201	0.05540	0.00324	0.23724	0.00272	0.03117	0.00485	0.03244	0.00093
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(6,123)	2,824,099	6	2,824,093	1,750,034	153,151	9,884	780,551	8,585	119,148	2,739	-	-
112	Production Intermediate Demand		377,448	10,696	388,144	18,585	369,560	229,009	20,041	1,293	102,143	1,123	15,592	358	-	-
113	Production Peaking Demand		438,745	13,089	451,835	10,701	441,133	273,361	23,923	1,544	121,925	1,341	18,611	428	-	-
114	Production Solar Demand		253,563	1,690	255,253	0	255,252	158,175	13,842	893	70,549	776	10,769	248	-	-
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	11,441	3,919,330	29,292	3,890,038	2,410,579	210,957	13,615	1,075,168	11,826	164,121	3,773	0	0
117	Production Plant Allocators						0.99253	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,934	782	50	3,985	44	608	14	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,287	113	7	574	6	88	2	-	-
122	Production Peaking Demand		2,670		2,670	63	2,607	1,615	141	9	721	8	110	3	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,219	107	7	544	6	83	2	-	-
124	Transmission		879,853	(15,425)	864,429	256,137	608,292	381,590	32,916	2,037	165,245	1,742	24,548	213	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,419	295	18	1,481	16	220	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		906,539	(15,425)	891,115	256,304	634,810	398,065	34,354	2,129	172,548	1,822	25,657	235	0	0
128	Transmission Plant Allocators						0.71238	0.62706	0.05412	0.00335	0.27181	0.00287	0.04042	0.00037	0.00000	0.00000
129																
130	Total Prod and Trans Plant		4,814,428	(3,983)	4,810,445	285,597	4,524,849	2,808,644	245,311	15,744	1,247,716	13,648	189,778	4,008	0	0
131	Prod and Trans Plant Allocators						0.94063	0.62072	0.05421	0.00348	0.27575	0.00302	0.04194	0.00089	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		938,530	(8,642)	929,888	-	929,888	595,715	54,797	2,519	242,464	3,884	22,103	8,406	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		639,608	(11,422)	628,186	-	628,186	488,377	41,308	840	92,061	-	2,799	2,802	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		217,307	1,983	219,290	-	219,290	191,495	14,064	1,593	5,192	0	7	6,939	-	-
139	Distribution Metering		140,708	484	141,192	-	141,192	113,768	11,676	997	9,807	35	272	4,636	-	-
140	EV Solution		3,304	0	3,304	-	3,304	-	-	-	-	-	-	-	-	3,304
141	Lighting Facilities		251,172	320	251,493	-	251,493	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(17,278)	2,176,522	0	2,176,522	1,389,355	121,845	5,949	349,524	3,920	28,351	22,783	251,493	3,304
144	Distribution Plant Allocators						1.00000	0.63834	0.05598	0.00273	0.16059	0.00180	0.01303	0.01047	0.11555	0.00152
145																
146	Total Trans and Dist Plant		3,100,339	(32,702)	3,067,637	256,304	2,811,332	1,787,420	156,198	8,077	522,072	5,742	54,008	23,018	251,493	3,304
147	Total Trans and Dist Plant Allocators						0.91645	0.63579	0.05556	0.00287	0.18570	0.00204	0.01921	0.00819	0.08946	0.00118
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(21,261)	6,986,967	285,597	6,701,371	4,197,999	367,155	21,692	1,597,240	17,567	218,129	26,792	251,493	3,304
150	Total Prod, Trans and Dist Plant Allocators						0.95912	0.62644	0.05479	0.00324	0.23835	0.00262	0.03255	0.00400	0.03753	0.00049
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	373,406	32,890	2,685	124,588	1,633	19,245	6,896	10,899	312
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	0	33,169	-	33,169	28,956	2,129	241	791	0	2	1,049	-	-
156	General & Intangible Plant Total		625,023	(3,812)	621,211	15,489	605,722	402,361	35,019	2,926	125,380	1,633	19,247	7,945	10,899	312
157	General & Intangible Plant Allocators						0.97507	0.66427	0.05781	0.00483	0.20699	0.00270	0.03178	0.01312	0.01799	0.00052
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	2,556	188	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	188	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(460,633)	7,610,516	300,494	7,310,021	4,602,916	402,362	24,640	1,722,689	19,201	237,377	34,829	262,391	3,616
172	Total Accum Deprec Allocators						0.96052	0.62967	0.05504	0.00337	0.23566	0.00263	0.03247	0.00476	0.03589	0.00049
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(43,458)	10,477,046	44,313	10,432,734	6,464,957	565,767	36,515	2,883,503	31,716	440,157	10,120	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(3,907,889)	(11,441)	(3,919,330)	(29,292)	(3,890,038)	(2,410,579)	(210,957)	(13,615)	(1,075,168)	(11,826)	(164,121)	(3,773)	0	0
178	Production Net Plant		6,612,615	(54,899)	6,557,716	15,020	6,542,696	4,054,378	354,810	22,899	1,808,336	19,890	276,036	6,346	0	0
179	Production Net Plant Allocators						0.99771	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
180																
181	Transmission Gross Plant		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,858,267	246,699	15,292	1,239,213	13,089	184,299	1,707	0	0
182	Transmission Reserve		(906,539)	15,425	(891,115)	(256,304)	(634,810)	(398,065)	(34,354)	(2,129)	(172,548)	(1,822)	(25,657)	(235)	0	0
183	Transmission Net Plant		6,026,016	(533,409)	5,492,607	1,568,851	3,923,755	2,460,202	212,345	13,163	1,066,665	11,267	158,642	1,472	0	0
184	Transmission Net Plant Allocators						0.71437	0.62700	0.05412	0.00335	0.27185	0.00287	0.04043	0.00038	0.00000	0.00000
185																
186	Distribution Gross Plant		10,620,467	(908,264)	9,712,203	-	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
187	Distribution Reserve		(2,193,800)	17,278	(2,176,522)	-	(2,176,522)	(1,389,355)	(121,845)	(5,949)	(349,524)	(3,920)	(28,351)	(22,783)	(251,493)	(3,304)
188	Distribution Net Plant		8,426,667	(890,986)	7,535,681	0	7,535,681	4,846,521	430,716	19,989	1,438,286	18,535	117,958	73,176	570,279	20,222
189	Distribution Net Plant Allocators						1.00000	0.64314	0.05716	0.00265	0.19086	0.00246	0.01565	0.00971	0.07568	0.00268
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	913,492	78,911	6,690	272,178	3,530	41,602	18,761	23,555	674
192	General & Intangible Reserve		(625,023)	3,812	(621,211)	(15,489)	(605,722)	(402,361)	(35,019)	(2,926)	(125,380)	(1,633)	(19,247)	(7,945)	(10,899)	(312)
193	General & Intangible Net Plant		771,168	489	771,657	17,987	753,670	511,130	43,893	3,763	146,798	1,897	22,355	10,816	12,656	362
194	General & Intangible Net Plant Allocators						0.97669	0.67819	0.05824	0.00499	0.19478	0.00252	0.02966	0.01435	0.01679	0.00048
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)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(188)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(333,896)	(6,831)	(1,898)	(4,933)	(4,307)	(317)	(36)	(118)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
207	Total Reserve		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
208	Total Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
209	Total Net Plant Allocators						0.92138	0.63293	0.05554	0.00319	0.23785	0.00275	0.03066	0.00489	0.03109	0.00110
210																
211	[redacted]															
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	108,091	9,459	611	48,211	530	7,359	169	-	-
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	13,852	1,212	78	6,178	68	943	22	-	-
215	Production Peaking Demand		14,954	0	14,954	354	14,600	9,047	792	51	4,035	44	616	14	-	-
216	Production Solar Demand		445,035	(994)	444,041	1	444,040	275,163	24,080	1,554	122,728	1,350	18,734	431	-	-
217	Transmission		415,487	(137,313)	278,175	82,425	195,750	122,797	10,593	655	53,176	561	7,900	68	-	-
218	Distribution Primary		418,631	(254,414)	164,217	-	164,217	105,203	9,677	445	42,819	686	3,903	1,485	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,033	3,640	74	8,112	-	247	247	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	0	2,740	-	2,740	2,393	176	20	65	0	0	87	-	-
223	Distribution Metering		2,111	0	2,111	-	2,111	1,701	175	15	147	1	4	69	-	-
224	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
226	Labor		26,550	(2,759)	23,790	627	23,164	15,107	1,331	109	5,040	66	779	279	441	13
227	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,514)	(659)	(38)	(2,824)	(33)	(364)	(58)	(369)	(13)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
230	Total Construction Work in Progress Allocator						0.92805	0.63182	0.05547	0.00328	0.26386	0.00300	0.03741	0.00258	0.00258	(0.00000)
231																
232	[redacted]															
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	(7,267)	91,434	0	91,433	56,659	4,958	320	25,271	278	3,858	89	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	711	62	4	317	3	48	1	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		23,808	0	23,808	7,055	16,754	10,510	907	56	4,551	48	676	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,638	151	7	667	11	61	23	-	-
238	Labor		3,462	0	3,462	91	3,371	2,199	194	16	734	10	113	41	64	2
239	Plant Held for Future Use Total		129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
240	Plant Held for Future Use Allocator						0.94141	0.62220	0.05441	0.00350	0.27364	0.00303	0.04126	0.00138	0.00056	0.00002
241																
242	[redacted]															
243	**Working Capital**															
244	Production Base Demand		65,502	0	65,502	0	65,502	40,590	3,552	229	18,104	199	2,764	64	-	-
245	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,226	370	24	1,885	21	288	7	-	-
246	Production Peaking Demand		0	7,619	7,619	180	7,438	4,609	403	26	2,056	23	314	7	-	-
247	Production Base Energy		112,485	0	112,485	1	112,484	59,422	6,250	593	37,479	576	7,216	949	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,569	0	96,569	1,995	94,574	49,960	5,255	498	31,511	484	6,067	798	-	-
250	Production Solar Demand		981	0	981	0	981	608	53	3	271	3	41	1	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(259,934)	(22,808)	(1,890)	(82,832)	(1,085)	(12,684)	(5,091)	(9,265)	(126)
255	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,823	10,134	1,146	3,767	1	11	4,994	-	-
256	Retail 100%, Class = Prod		(205,287)	0	(205,287)	-	(205,287)	(127,213)	(11,133)	(719)	(56,739)	(624)	(8,661)	(199)	-	-
257	Retail 100%, Class = Net Plant		473,238	(9,376)	463,862	-	463,862	293,591	25,763	1,479	110,331	1,276	14,224	2,267	14,421	509
258	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,744)	(5,690)	(294)	(21,550)	(253)	(2,354)	(695)	(5,850)	(167)
259	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,120	1,141	97	959	3	27	453	-	-
260	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,498)	(481)	(31)	(2,452)	(27)	(374)	(9)	-	-
263	Gross Total Plant		405,360	0	405,360	27,551	377,809	238,781	20,931	1,224	89,631	1,026	11,777	1,834	12,255	351
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,421)	(641)	(40)	(3,218)	(34)	(479)	(4)	-	-
265	Total Working Capital		770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
266	Total Working Capital Allocator						0.93232	0.65056	0.05728	0.00406	0.22359	0.00275	0.03146	0.00930	0.02001	0.00098
267																
268	[redacted]															
269	**Total Rate Base**															
270	Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
271	Accumulated Depreciation		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
272	Net Electric Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
273	Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
274	Plant Held for Future Use		129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
275	Working Capital		770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
276	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,613	20,534,270	13,004,434	1,141,293	66,104	4,908,395	56,801	638,712	100,001	597,376	21,152
277	Total Rate Base Allocator						0.92215	0.63330	0.05558	0.00322	0.23903	0.00277	0.03110	0.00487	0.02909	0.00103
278																
279	[redacted]															
280	**Class Revenue**															
281	Present Revenue		5,420,537	(2,682,432)	2,738,105	-	2,738,105	1,823,949	191,446	8,750	623,481	7,804	71,525	11,150	-	-
282	Production Solar Demand		75,050	10,007	85,056	(0)	85,056	52,708	4,613	298	23,509	259	3,589	83	-	-
283	EV Solution		6,015	-	6,015	-	6,015	-	-	-	-	-	-	-	-	6,015
284	Lighting Facilities Revenue		88,800	-	88,800	-	88,800	-	-	-	-	-	-	-	88,800	-
285	Retail Revenue		5,590,402	(2,672,426)	2,917,976	(0)	2,917,976	1,876,657	196,059	9,047	646,990	8,063	75,114	11,232	88,800	6,015
286	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		5,610,266	(2,672,426)	2,937,841	19,864	2,917,976	1,876,657	196,059	9,047	646,990	8,063	75,114	11,232	88,800	6,015
288	Total Retail Sales of Electric & Lighting Allocator						0.99324	0.66614	0.06992	0.00320	0.22771	0.00285	0.02612	0.00407	-	-
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,136,902	(2,633,144)	3,503,757	191,817	3,311,941	2,108,562	185,061	11,842	765,838	9,000	103,595	21,717	102,053	4,273
292	Less Lighting Facilities		(106,326)		(106,326)		(106,326)								(102,053)	(4,273)
293	Return & Pretax Op Exp net of Lighting Fac.		6,030,576	(2,633,144)	3,397,432	191,817	3,205,615	2,108,562	185,061	11,842	765,838	9,000	103,595	21,717	-	-
294	Function Allocator for Electric Revenue						1.00000	0.65777	0.05773	0.00369	0.23891	0.00281	0.03232	0.00677	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295																
296	[redacted]															
297	**Revenue Credits**															
298	Transmission		14,526	0	14,526	4,304	10,222	6,412	553	34	2,777	29	413	4	-	-
299	Distribution Primary		239	0	239	-	239	153	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,620	475	10	1,059	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,087	2,136	242	789	0	1	1,054	-	-
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%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	45	537	340	30	2	128	1	17	3	16	1
307	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,851	3,226	290	4,822	32	468	1,103	16	1
308	Total Revenue Credits Allocator						0.20923	0.80780	0.06227	0.00560	0.09307	0.00061	0.00904	0.02130	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		32,622		32,622		32,622	20,215	1,769	114	9,016	99	1,376	32	-	-
314	Production Intermediate Demand		2,921		2,921		2,781	1,723	151	10	769	8	117	3	-	-
315	Production Peaking Demand		4,990		4,990		4,872	3,019	264	17	1,347	15	206	5	-	-
316	Production Solar Demand		14,806		14,806		14,806	9,175	803	52	4,092	45	625	14	-	-
317	Production Demand O&M Subtotal		55,339	0	55,339	0	55,081	34,133	2,987	193	15,224	167	2,324	53	0	0
318	Production Demand O&M Allocators						0.99534	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		102,441		102,441		102,440	54,116	5,692	540	34,132	525	6,572	864	-	-
322	Production Intermediate Energy		9,887		9,887		9,293	4,909	516	49	3,096	48	596	78	-	-
323	Production Peaking Energy		8,478		8,478		8,303	4,386	461	44	2,767	43	533	70	-	-
324	Production Solar Energy		7,757		7,757		7,757	4,098	431	41	2,585	40	498	65	-	-
325	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	67,509	7,100	674	42,580	655	8,198	1,078	0	0
326	Production Energy O&M Allocators						0.99401	0.52827	0.05556	0.00527	0.33319	0.00512	0.06415	0.00843	0.00000	0.00000
327																
328	Production O&M Total		183,902	0	183,902	0	182,874	101,641	10,087	866	57,804	822	10,522	1,131	0	0
329	Production O&M Total Allocators						0.99441	0.55580	0.05516	0.00474	0.31608	0.00450	0.05754	0.00619	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		235		235	0	235	146	13	1	65	1	10	0	-	-
333	Production Intermediate Demand		15		15	1	14	9	1	0	4	0	1	0	-	-
334	Production Peaking Demand		126		126	3	123	76	7	0	34	0	5	0	-	-
335	Production Solar Demand		136		136	0	136	84	7	0	38	0	6	0	-	-
336	Transmission		30,910		30,910	9,159	21,751	13,645	1,177	73	5,909	62	878	8	-	-
337	Transmission - Radials		127		127	-	127	80	7	0	34	0	5	0	-	-
338	Transmission O&M Total		31,548	0	31,548	9,163	22,386	14,039	1,211	75	6,084	64	904	8	0	0
339	Transmission O&M Allocators						0.70957	0.62714	0.05412	0.00335	0.27176	0.00287	0.04040	0.00036	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		47,740		47,740	-	47,740	30,584	2,813	129	12,448	199	1,135	432	-	-
343	Distribution Secondary		18,962		18,962	-	18,962	14,741	1,247	25	2,779	-	84	85	-	-
344	Distribution Service		9,988		9,988	-	9,988	8,722	641	73	236	0	0	316	-	-
345	Distribution Metering		9,776		9,776	-	9,776	7,878	808	69	679	2	19	321	-	-
346	Lighting Facilities		9,997		9,997	-	9,997	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76		76	-	76	-	-	-	-	-	-	-	-	76
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		96,564	0	96,564	0	96,564	61,925	5,509	296	16,142	202	1,264	1,153	9,997	76
350	Distribution O&M Allocators						1.00000	0.64128	0.05705	0.00307	0.16717	0.00209	0.01309	0.01194	0.10352	0.00079
351																
352	Customer Accounting															
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		241		241		241	194	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		77,638		77,638		77,638	67,776	4,983	564	1,852	0	6	2,456	-	-
356	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,971	5,003	565	1,869	0	6	2,464	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87277	0.06424	0.00726	0.02400	0.00000	0.00008	0.03164	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,612	266	30	99	0	0	131	-	-
361	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,612	266	30	99	0	0	131	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,698		16,698		16,698	14,577	1,072	121	398	0	1	528	-	-
366	Sales O&M		16,698	0	16,698	0	16,698	14,577	1,072	121	398	0	1	528	0	0
367	Sales O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
368																
369	Admin and General															
370	Labor		184,024	(8,188)	175,836		171,204	111,655	9,835	803	37,254	488	5,755	2,062	3,259	93
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,038	14,560	1,276	75	5,465	63	718	112	747	21
373	Retail 100%, Class = # Bills		6,053	(2,745)	3,309		3,309	2,889	212	24	79	0	0	105	-	-
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		214,795	(10,932)	203,862	0	197,551	129,104	11,323	902	42,799	551	6,473	2,278	4,006	115
379	Admin & General O&M Allocators						0.96904	0.65352	0.05732	0.00456	0.21665	0.00279	0.03277	0.01153	0.02028	0.00058
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,827,117	(2,212,526)	614,591	9,163	598,089	392,868	34,472	2,856	125,194	1,639	19,171	7,694	14,003	191
387	Total O&M Allocators						0.97315	0.65687	0.05764	0.00478	0.20932	0.00274	0.03205	0.01286	0.02341	0.00032
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-	-
390	Total Adjusted O&M		2,827,117	(2,212,526)	614,591	9,163	598,089	392,868	34,472	2,856	125,194	1,639	19,171	7,694	14,003	191
391																
392																
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,499	(4,414)	330,085	1	330,085	204,547	17,900	1,155	91,232	1,003	13,926	320	-	-
396	Production Intermediate Demand		49,702	7,364	57,066	2,732	54,334	33,669	2,947	190	15,017	165	2,292	53	-	-
397	Production Peaking Demand		19,735	11,253	30,988	734	30,254	18,748	1,641	106	8,362	92	1,276	29	-	-
398	Production Solar Demand		82,499	3,546	86,046	0	86,045	53,321	4,666	301	23,782	262	3,630	83	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		488,028	16,157	504,185	3,467	500,718	310,285	27,154	1,753	138,393	1,522	21,125	486	0	0
401	Production Plant Allocators						0.99312	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	964	84	5	430	5	66	2	-	-
405	Production Intermediate Demand		96		96	5	91	56	5	0	25	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	557	49	3	248	3	38	1	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	634	55	4	283	3	43	1	-	-
408	Transmission		155,993	166	156,159	46,271	109,888	68,934	5,946	368	29,852	315	4,435	38	-	-
409	Transmission - Radials		999		999	-	999	627	54	3	271	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		160,588	166	160,753	46,298	114,456	71,773	6,194	384	31,109	328	4,626	42	0	0
412	Transmission Plant Allocators						0.71200	0.62708	0.05412	0.00335	0.27180	0.00287	0.04041	0.00037	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413																
414	Total Prod and Trans Plant		648,615	16,323	664,938	49,765	615,174	382,057	33,348	2,136	169,503	1,851	25,751	528	0	0
415	Prod and Trans Plant Allocators						0.92516	0.62106	0.05421	0.00347	0.27554	0.00301	0.04186	0.00086	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		155,381	5,373	160,754	-	160,754	102,984	9,473	435	41,916	672	3,821	1,453	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		83,375	(8,405)	74,970	-	74,970	58,285	4,930	100	10,987	-	334	334	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		19,352	4,020	23,373	-	23,373	20,410	1,499	170	553	0	1	740	-	-
423	Distribution Metering		28,507	1,143	29,650	-	29,650	23,891	2,452	209	2,059	7	57	974	-	-
424	Lighting Facilities		35,675	2,397	38,072	-	38,072	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	0	2,327	-	2,327	-	-	-	-	-	-	-	-	2,327
427	Distribution Plant Total		324,617	4,528	329,145	0	329,145	205,570	18,354	915	55,516	679	4,213	3,501	38,072	2,327
428	Distribution Plant Allocators						1.00000	0.62456	0.05576	0.00278	0.16867	0.00206	0.01280	0.01064	0.11567	0.00707
429																
430	Total Trans and Dist Plant		485,205	4,694	489,899	46,298	443,601	277,342	24,548	1,299	86,625	1,007	8,838	3,543	38,072	2,327
431	Total Trans and Dist Plant Allocators						0.90550	0.62521	0.05534	0.00293	0.19528	0.00227	0.01992	0.00799	0.08583	0.00524
432																
433	Total Prod, Trans and Dist Plant		973,233	20,851	994,084	49,765	944,319	587,627	51,702	3,051	225,018	2,530	29,964	4,029	38,072	2,327
434	Total Prod, Trans and Dist Plant Allocators						0.94994	0.62228	0.05475	0.00323	0.23829	0.00268	0.03173	0.00427	0.04032	0.00246
435																
436	General & Intangible Plant															
437	Labor		89,542	(1,967)	87,575	2,307	85,268	55,610	4,898	400	18,555	243	2,866	1,027	1,623	46
438	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,458	695	79	259	0	1	343	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	65,068	5,594	479	18,813	243	2,867	1,370	1,623	46
441	General & Intangible Plant Allocators						0.97656	0.67707	0.05820	0.00498	0.19576	0.00253	0.02983	0.01425	0.01689	0.00048
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	5,576	410	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,308	18,752	20,060	-	20,060	12,696	1,114	64	4,771	55	615	98	624	22
452	Retail 100%, Class = T&D		581	0	581	-	581	370	33	2	123	1	13	4	33	1
453	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,756	591	50	496	2	14	235	-	-
454	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,439	122	2	271	-	8	8	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,716	238	15	1,211	13	185	4	-	-
456	Retail 100%, Removed		12,518	(12,518)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		32,435	7,971	40,405	0	40,405	28,553	2,507	180	7,026	72	836	551	657	23
459																
460	Total Depreciation Expense		1,106,044	26,854	1,132,898	52,071	1,080,827	681,249	59,802	3,710	250,857	2,845	33,667	5,949	40,352	2,396
461	Total Depreciation Expense Allocators						0.95404	0.63030	0.05533	0.00343	0.23210	0.00263	0.03115	0.00550	0.03733	0.00222
462																
463																
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	445	16,434	10,718	944	77	3,576	47	552	198	313	9
466	Net Total Plant		194,767	0	194,767	15,312	179,454	113,581	9,967	572	42,684	494	5,503	877	5,579	197
467	Transmission		4,108	(4,108)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		497,023	(285,378)	211,645	15,757	195,889	124,299	10,911	649	46,260	541	6,055	1,075	5,892	206
471	Total Taxes Other Allocator						0.92555	0.63454	0.05570	0.00331	0.23615	0.00276	0.03091	0.00549	0.03008	0.00105

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472																
473	[redacted]															
474	**Income Tax Expense**															
475	Total Revenue	Line 13	5,857,886	(2,672,426)	3,185,460	215,675	2,969,785	1,918,508	199,285	9,337	651,811	8,094	75,582	12,335	88,816	6,016
476	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,472,373)	1,957,811	84,330	1,873,480	1,197,579	105,112	7,211	421,997	5,021	58,852	14,712	60,206	2,791
477	Net Oper. Income (NOI) before Tax		1,427,702	(200,053)	1,227,649	131,344	1,096,305	720,929	94,174	2,126	229,815	3,073	16,730	(2,377)	28,610	3,224
478	Interest Expense	Line 8 x WACC	455,725	(46,192)	409,534	31,883	377,650	239,167	20,990	1,216	90,271	1,045	11,747	1,839	10,986	389
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	971,977	(153,861)	818,116	99,461	718,655	481,761	73,184	911	139,543	2,029	4,983	(4,216)	17,623	2,835
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,655	481,761	73,184	911	139,543	2,029	4,983	(4,216)	17,623	2,835
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(45,781)	(627,791)	(396,772)	(34,780)	(2,034)	(148,936)	(1,705)	(19,569)	(3,047)	(20,363)	(583)
485	State Taxable Income	Ln 482:484	320,683	(153,861)	166,822	55,194	111,627	98,112	39,554	(1,056)	(4,467)	380	(13,939)	(7,162)	(2,066)	2,272
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	17,638	(8,462)	9,175	3,036	6,140	5,396	2,175	(58)	(246)	21	(767)	(394)	(114)	125
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	54,684	(8,462)	46,222	5,554	40,668	27,219	4,088	54	7,946	115	310	(226)	1,006	157
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,655	481,761	73,184	911	139,543	2,029	4,983	(4,216)	17,623	2,835
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,329)	(607,881)	(384,189)	(33,677)	(1,969)	(144,213)	(1,651)	(18,949)	(2,950)	(19,718)	(564)
496	State Income Tax Exp. (Cur.)	Line 487	(17,638)	8,462	(9,175)	(3,036)	(6,140)	(5,396)	(2,175)	58	246	(21)	767	394	114	(125)
497	Fed. Taxable Income	Ln 493:496	324,407	(145,399)	179,009	53,611	125,398	105,299	38,481	(933)	502	413	(12,552)	(6,671)	(1,307)	2,165
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	68,126	(30,534)	37,592	11,258	26,334	22,113	8,081	(196)	105	87	(2,636)	(1,401)	(274)	455
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	68,126	(30,534)	37,592	11,258	26,334	22,113	8,081	(196)	105	87	(2,636)	(1,401)	(274)	455
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
503	State Income Tax (Def.) Deductio	Ln 488 x Ln 498	(7,780)	-	(7,780)	(529)	(7,251)	(4,583)	(402)	(23)	(1,720)	(20)	(226)	(35)	(235)	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)		(64,563)		(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
508	Total Federal Income Tax Exp.	Ln 501:507	108,090	(30,819)	77,271	18,305	58,966	42,888	9,912	(99)	7,949	181	(1,703)	(1,237)	561	513
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	85,763	(38,996)	46,767	14,294	32,473	27,509	10,257	(254)	(140)	108	(3,402)	(1,795)	(388)	580
511	Total Deferred Fed. & St. Income Ta	Ln 488 + Ln 502:503	166,231	-	166,231	11,298	154,932	97,919	8,583	502	36,756	421	4,830	752	5,025	144
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
514	Total Amortization of ITC	Line 504	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
515	Total Amortization of PTC	Line 505	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	162,774	(39,281)	123,492	23,858	99,634	70,107	14,000	(45)	15,895	296	(1,393)	(1,463)	1,567	670
518																
519	Effective Tax Rate	Ln 510:512 /Ln479	25.88%	25.35%	25.98%	25.70%	26.02%	25.98%	25.71%	27.07%	26.17%	26.00%	28.39%	24.79%	26.24%	25.50%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
524	Interest Expense	Line 8 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(239,167)	(20,990)	(1,216)	(90,271)	(1,045)	(11,747)	(1,839)	(10,986)	(389)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(652,210)	-	(652,210)	(44,329)	(607,881)	(384,189)	(33,677)	(1,969)	(144,213)	(1,651)	(18,949)	(2,950)	(19,718)	(564)
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
533	Base for FIT Computation	Ln 523:532	668,805	(114,865)	553,940	40,363	513,577	326,107	28,665	1,634	123,847	1,454	15,854	2,516	12,887	613
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	177,784	(30,534)	147,250	10,729	136,520	86,687	7,620	434	32,921	386	4,214	669	3,426	163
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
540	Total FIT before Adding Deferred	Ln 535:539	88,564	(30,819)	57,745	8,995	48,749	31,365	2,780	142	12,200	154	1,394	249	355	109
541	Total FIT - Deferred	Line 532	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
542	Total FIT - Current & Deferred	Ln 540:541	225,528	(30,819)	194,709	18,305	176,404	112,045	9,853	555	42,485	501	5,374	868	4,496	228
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
546	Interest Expense	Line 27 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(239,167)	(20,990)	(1,216)	(90,271)	(1,045)	(11,747)	(1,839)	(10,986)	(389)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
548	Temporary State Differences	JSS Sch. 12	(673,572)	-	(673,572)	(45,781)	(627,791)	(396,772)	(34,780)	(2,034)	(148,936)	(1,705)	(19,569)	(3,047)	(20,363)	(583)
549	State Deferred Tax	Ln 548 x Ln 486	37,046	-	37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
550	Net FIT Allowable	Line 542	225,528	(30,819)	194,709	18,305	176,404	112,045	9,853	555	42,485	501	5,374	868	4,496	228
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	862,273	(145,399)	716,874	52,159	664,716	422,033	37,095	2,115	160,236	1,880	20,524	3,256	16,787	789
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	50,185	(8,462)	41,723	3,036	38,687	24,563	2,159	123	9,326	109	1,195	189	977	46
555	Total SIT - Deferred	Line 549	37,046	-	37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
556	Total SIT - Current & Deferred	Ln 554:555	87,232	(8,462)	78,769	5,554	73,216	46,385	4,072	235	17,517	203	2,271	357	2,097	78
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	312,759	(39,281)	273,478	23,858	249,620	158,430	13,925	790	60,003	704	7,644	1,225	6,593	306
561	Total Income Tax Allocator						0.91276	0.63469	0.05578	0.00316	0.24038	0.00282	0.03062	0.00491	0.02641	0.00123
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	15,250	1,335	86	6,802	75	1,038	24	-	-
566	Production Intermediate Demand				4,507	0.95212	4,291	2,659	233	15	1,186	13	181	4	-	-
567	Production Peaking Demand				3,540	0.97632	3,456	2,141	187	12	955	11	146	3	-	-
568	Production Solar Demand				108	1.00000	108	67	6	0	30	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,728	2,285	217	13,705	211	2,639	347	-	-
570	Production Intermediate Energy				5,393	0.93990	5,069	2,678	282	27	1,689	26	325	43	-	-
571	Production Peaking Energy				2,248	0.97934	2,201	1,163	122	12	733	11	141	19	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,504	369	35	2,210	34	426	56	-	-
573	Subtotal Production				88,168	0.99240	87,498	49,190	4,818	404	27,310	381	4,900	496	0	0
574	Transmission				13,729	0.70369	9,661	6,058	523	32	2,626	28	390	4	-	-
575	Distribution				39,404	1.00000	39,404	25,300	2,242	105	7,253	91	594	389	3,334	95
576	Subtotal Prod, Trans and Dist				141,301	0.96647	136,563	80,548	7,583	541	37,189	499	5,884	889	3,334	95
577	Customer Accounts				27,858	1.00000	27,858	24,314	1,790	202	669	0	2	881	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,423	325	37	121	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,947	364	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97366	175,154	114,231	10,062	822	38,114	500	5,887	2,109	3,334	95
581	Admin & General				80,612	0.97366	78,489	51,189	4,509	368	17,079	224	2,638	945	1,494	43
582	Total				260,504	0.97366	253,642	165,419	14,570	1,190	55,193	723	8,526	3,055	4,828	138
583	Total Labor Allocator						0.97366	0.65218	0.05744	0.00469	0.21760	0.00285	0.03361	0.01204	0.01904	0.00054

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	26,060,890	10,846,104	388,811	4,442,798	5,501,631	-	2,446,957	-	722,728	466,536	8,017	845,326	391,981
3	Accum. Depreciation & Amort.	Line 171	(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	-	(663,038)	-	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
4	Net Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	-	1,783,920	-	494,121	319,056	4,743	582,935	230,017
5	Construction Work in Progress	Line 229	1,090,298	655,437	7,146	194,580	164,238	-	55,499	-	2,804	2,164	668	2,817	4,947
6	Plant Held for Future Use	Line 239	115,262	93,211	1,059	16,933	2,975	-	186	-	55	37	1	64	741
7	Working Capital	Line 265	577,840	126,636	97,493	92,738	104,186	-	42,401	-	8,825	17,088	136	11,560	76,777
8	Total Rate Base		20,534,270	7,703,115	314,609	4,102,775	4,772,211	-	1,882,005	-	505,805	338,344	5,548	597,376	312,482
9															
10	Revenue														
11	Class Revenue	Line 287	2,917,976	1,139,474	203,031	408,375	536,501	-	232,950	-	67,461	65,917	444	88,800	175,024
12	Revenue Credits	Line 307	51,809	201	8	10,329	363	-	7,277	-	33,322	9	0	16	282
13	Total Revenue		2,969,785	1,139,675	203,039	418,704	536,865	-	240,228	-	100,783	65,926	444	88,816	175,306
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	598,089	97,221	181,931	34,935	73,813	-	30,634	-	13,413	12,311	63	14,003	139,765
17	Depreciation	Line 460	1,080,827	531,941	27,015	119,676	176,350	-	85,851	-	25,318	38,090	21	40,352	36,213
18	Tax Other Than Income Tax	Line 470	195,889	68,421	7,163	37,230	45,111	-	17,978	-	4,996	3,234	48	5,892	5,814
19	Gain/Loss on Disposition	Line 471	(1,323)	(482)	(15)	(268)	(318)	-	(126)	-	(35)	(23)	(0)	(41)	(16)
20	Operating Expense before Tax		1,873,480	697,102	216,094	191,573	294,957	-	134,337	-	43,692	53,612	132	60,206	181,775
21	Income Tax Expense	Line 517	99,634	33,305	(6,632)	29,693	26,439	-	10,524	-	9,595	(80)	19	1,567	(4,797)
22	Total Operating Expense		1,973,115	730,408	209,462	221,266	321,396	-	144,862	-	53,287	53,532	151	61,773	176,979
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	996,671	409,268	(6,423)	197,438	215,469	-	95,366	-	47,496	12,394	293	27,043	(1,673)
26	Net Operating Income Required	Ln 8 x Ln 34	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(441,790)	(130,349)	(28,462)	(89,968)	(118,833)	-	(36,471)	-	12,064	(11,308)	(95)	(14,804)	(23,562)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(593,446)	(175,094)	(38,233)	(120,852)	(159,625)	-	(48,991)	-	16,205	(15,189)	(128)	(19,886)	(31,651)
30															
31	Total Class Cost of Service	Ln 26+22-12	3,359,766	1,269,822	231,493	498,343	655,334	-	269,422	-	55,397	77,224	539	103,604	198,586
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.85%	5.31%	-2.04%	4.81%	4.52%	0.00%	5.07%	0.00%	9.39%	3.66%	5.29%	4.53%	-0.54%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	2,917,976	1,139,474	203,031	408,375	536,501		232,950		67,461	65,917	444	88,800	175,024
37		Ln 29	593,446	175,094	38,233	120,852	159,625		48,991		(16,205)	15,189	128	19,886	31,651
38		Ln 37 / Ln 36	20.34%	15.37%	18.83%	29.59%	29.75%		21.03%		-24.02%	23.04%	28.87%	22.39%	18.08%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,928,441	6,928,441	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,296,356	2,296,356	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,432,734	10,432,734	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		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,331,392	-	-	4,331,392	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03987	0.00000	0.96013	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		14,991,300	10,614,489	0	4,376,810	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70804	0.00000	0.29196	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		5,348,331	-	-	-	5,348,331	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,355,248	-	-	-	-	-	2,355,248	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		702,590	-	-	-	-	-	-	-	702,590	-	-	-	-
71	Distribution Metering		452,944	-	-	-	-	-	-	-	-	452,944	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55068	0.00000	0.24493	0.00000	0.07234	0.04664	0.00080	0.08461	0.00000
77															
78	Total Trans and Dist Plant		14,270,769	181,755	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01274	0.00000	0.30670	0.37478	0.00000	0.16669	0.00000	0.04923	0.03174	0.00055	0.05758	0.00000
80															
81	Total Prod, Trans and Dist Plant		24,703,503	10,614,489	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42968	0.00000	0.17717	0.21650	0.00000	0.09629	0.00000	0.02844	0.01834	0.00032	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,237,437	231,615	388,811	65,988	153,300	-	68,183	-	20,138	13,592	223	23,555	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
89	General & Intangible Plant Allocators		1.00000	0.17038	0.28602	0.04854	0.11277	0.00000	0.05016	0.00000	0.01481	0.01000	0.00016	0.01733	0.28982
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		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
106	Total Gross Electric Plant Allocators		1.00000	0.41618	0.01492	0.17048	0.21111	0.00000	0.09389	0.00000	0.02773	0.01790	0.00031	0.03244	0.01504
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,824,093	2,824,093	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		369,560	369,560	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,133	441,133	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		255,252	255,252	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890,038	3,890,038	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		608,292	-	-	608,292	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		634,810	21,068	0	613,743	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03319	0.00000	0.96681	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		4,524,849	3,911,106	0	613,743	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86436	0.00000	0.13564	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		929,888	-	-	-	929,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		628,186	-	-	-	-	-	628,186	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		219,290	-	-	-	-	-	-	-	219,290	-	-	-	-
139	Distribution Metering		141,192	-	-	-	-	-	-	-	-	141,192	-	-	-
140	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
141	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,176,522	0	0	0	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42724	0.00000	0.29014	0.00000	0.10075	0.06487	0.00146	0.11555	0.00000
145															
146	Total Trans and Dist Plant		2,811,332	21,068	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00749	0.00000	0.21831	0.33076	0.00000	0.22462	0.00000	0.07800	0.05022	0.00113	0.08946	0.00000
148															
149	Total Prod, Trans and Dist Plant		6,701,371	3,911,106	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58363	0.00000	0.09158	0.13876	0.00000	0.09423	0.00000	0.03272	0.02107	0.00047	0.03753	0.00000
151															
152	General & Intangible Plant														
153	Labor		572,553	107,167	179,900	30,532	70,931	-	31,548	-	9,318	6,289	103	10,899	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	-	-	-	-	-	-	-	-	-	-	-	33,169
156	General & Intangible Plant Total		605,722	107,167	179,900	30,532	70,931	0	31,548	0	9,318	6,289	103	10,899	159,035
157	General & Intangible Plant Allocators		1.00000	0.17692	0.29700	0.05041	0.11710	0.00000	0.05208	0.00000	0.01538	0.01038	0.00017	0.01799	0.26255
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		7,310,021	4,018,273	179,900	644,275	1,000,819	0	663,038	0	228,608	147,481	3,274	262,391	161,964
172	Total Accum Deprec Allocators		1.00000	0.54969	0.02461	0.08814	0.13691	0.00000	0.09070	0.00000	0.03127	0.02018	0.00045	0.03589	0.02216
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,432,734	10,432,734	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(3,890,038)	(3,890,038)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,542,696	6,542,696	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		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(634,810)	(21,068)	0	(613,743)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,923,755	160,688	0	3,763,068	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04095	0.00000	0.95905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
187	Distribution Reserve		(2,176,522)	0	0	0	(929,888)	0	(631,490)	0	(219,290)	(141,192)	(3,170)	(251,493)	0
188	Distribution Net Plant		7,535,681	0	0	0	4,418,443	0	1,747,284	0	483,300	311,752	4,623	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58634	0.00000	0.23187	0.00000	0.06413	0.04137	0.00061	0.07568	0.00000
190															
191	General & Intangible Gross Plant		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
192	General & Intangible Reserve		(605,722)	(107,167)	(179,900)	(30,532)	(70,931)	0	(31,548)	0	(9,318)	(6,289)	(103)	(10,899)	(159,035)
193	General & Intangible Net Plant		753,670	124,448	208,911	35,456	82,369	0	36,635	0	10,821	7,303	120	12,656	234,950
194	General & Intangible Net Plant Allocators		1.00000	0.16512	0.27719	0.04704	0.10929	0.00000	0.04861	0.00000	0.01436	0.00969	0.00016	0.01679	0.31174
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		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
207	Total Reserve		(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
208	Total Net Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
209	Total Net Plant Allocators		1.00000	0.36413	0.01114	0.20258	0.24003	0.00000	0.09514	0.00000	0.02635	0.01702	0.00025	0.03109	0.01227
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		444,040	444,040	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		195,750	-	-	195,750	-	-	-	-	-	-	-	-	-
218	Distribution Primary		164,217	-	-	-	164,217	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		55,352	-	-	-	-	-	55,352	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	-	-	-	-	-	-	-	2,740	-	-	-	-
223	Distribution Metering		2,111	-	-	-	-	-	-	-	-	2,111	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		23,164	4,336	7,278	1,235	2,870	-	1,276	-	377	254	4	441	5,092
227	Retail 100%, Class = Net Plant		(11,872)	(4,323)	(132)	(2,405)	(2,850)	-	(1,129)	-	(313)	(202)	(3)	(369)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,090,298	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
230	Total Construction Work in Progress Allocator		1.00000	0.60115	0.00655	0.17846	0.15064	0.00000	0.05090	0.00000	0.00257	0.00198	0.00061	0.00258	0.00454
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		91,433	91,433	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		16,754	-	-	16,754	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,371	631	1,059	180	418	-	186	-	55	37	1	64	741
239	Plant Held for Future Use Total		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.80869	0.00919	0.14691	0.02581	0.00000	0.00161	0.00000	0.00048	0.00032	0.00001	0.00056	0.00643
241															
242															
243	**Working Capital**														
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(395,714)	(64,325)	(120,371)	(23,114)	(48,837)	-	(20,268)	-	(8,874)	(8,145)	(42)	(9,265)	(92,473)
255	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	157,877
256	Retail 100%, Class = Prod		(205,287)	(205,287)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		463,862	168,908	5,168	93,969	111,342	-	44,131	-	12,224	7,893	117	14,421	5,690
258	Retail 100%, Class = T&D		(101,598)	(1,294)	-	(31,160)	(38,077)	-	(16,935)	-	(5,002)	(3,225)	(55)	(5,850)	-
259	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	13,801	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,809	157,238	5,637	64,408	79,758	-	35,474	-	10,478	6,763	116	12,255	5,683
264	Gross Trans Plant		(11,836)	(472)	-	(11,364)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
266	Total Working Capital Allocator		1.00000	0.21915	0.16872	0.16049	0.18030	0.00000	0.07338	0.00000	0.01527	0.02957	0.00024	0.02001	0.13287
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
271	Accumulated Depreciation		(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
272	Net Electric Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
273	Construction Work in Progress		1,090,298	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
274	Plant Held for Future Use		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
275	Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
276	Total Rate Base		20,534,270	7,703,115	314,609	4,102,775	4,772,211	0	1,882,005	0	505,805	338,344	5,548	597,376	312,482
277	Total Rate Base Allocator		1.00000	0.37513	0.01532	0.19980	0.23240	0.00000	0.09165	0.00000	0.02463	0.01648	0.00027	0.02909	0.01522
278															
279															
280	**Class Revenue**														
281	Present Revenue		2,738,105	1,054,418	203,031	408,375	536,501	-	226,935	-	67,461	65,917	444	-	175,024
282	Production Solar Demand		85,056	85,056	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		2,917,976	1,139,474	203,031	408,375	536,501	-	232,950	-	67,461	65,917	444	88,800	175,024
286	Wholesale 100%														
287	Total Class Revenue		2,917,976	1,139,474	203,031	408,375	536,501	0	232,950	0	67,461	65,917	444	88,800	175,024
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39050	0.06958	0.13995	0.18386	0.00000	0.07983	0.00000	0.02312	0.02259	0.00015	0.03043	0.05998
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,311,941	1,236,719	238,133	478,980	629,258	-	266,175	-	79,124	77,313	521	102,053	203,665
292	Less Lighting Facilities		(102,053)											(102,053)	
293	Return & Pretax Op Exp net of Lighting Fac.		3,209,888	1,236,719	238,133	478,980	629,258	-	266,175	-	79,124	77,313	521	-	203,665
294	Function Allocator for Electric Revenue		1.00000	0.38528	0.07419	0.14922	0.19604	0.00000	0.08292	0.00000	0.02465	0.02409	0.00016	0.00000	0.06345

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		10,222	-	-	10,222	-	-	-	-	-	-	-	-	-
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		537	201	8	107	125	-	49	-	13	9	0	16	8
307	Total Revenue Credits		51,809	201	8	10,329	363	0	7,277	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00389	0.00016	0.19937	0.00701	0.00000	0.14047	0.00000	0.64318	0.00017	0.00000	0.00030	0.00545
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14,806	14,806	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		55,081	55,081	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		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,793	0	127,793	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		182,874	55,081	127,793	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30120	0.69880	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		235	235	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		21,751	-	-	21,751	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		22,386	508	0	21,878	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		47,740	-	-	-	47,740	-	-	-	-	-	-	-	-
343	Distribution Secondary		18,962	-	-	-	-	-	18,962	-	-	-	-	-	-
344	Distribution Service		9,988	-	-	-	-	-	-	-	9,988	-	-	-	-
345	Distribution Metering		9,776	-	-	-	-	-	-	-	-	9,776	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		96,564	0	0	0	47,740	0	19,037	0	9,988	9,776	25	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49439	0.00000	0.19715	0.00000	0.10343	0.10124	0.00026	0.10352	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	77,638
356	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	241	0	0	77,638
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	4,137
361	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	4,137
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		16,698	-	-	-	-	-	-	-	-	-	-	-	16,698
366	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	16,698
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		171,204	32,045	53,794	9,130	21,210	-	9,433	-	2,786	1,881	31	3,259	37,636
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,038	9,588	344	3,927	4,863	-	2,163	-	639	412	7	747	347
373	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	3,309
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		197,551	41,633	54,137	13,057	26,073	0	11,597	0	3,425	2,293	38	4,006	41,292
379	Admin & General O&M Allocators		1.00000	0.21074	0.27404	0.06609	0.13198	0.00000	0.05870	0.00000	0.01734	0.01161	0.00019	0.02028	0.20902
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		598,089	97,221	181,931	34,935	73,813	0	30,634	0	13,413	12,311	63	14,003	139,765
387	Total O&M Allocators		1.00000	0.16255	0.30419	0.05841	0.12342	0.00000	0.05122	0.00000	0.02243	0.02058	0.00011	0.02341	0.23369
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		598,089	97,221	181,931	34,935	73,813	-	30,634	-	13,413	12,311	63	14,003	139,765
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		330,085	330,085	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		54,334	54,334	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,254	30,254	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		86,045	86,045	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		500,718	500,718	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		109,888	-	-	109,888	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		114,456	3,569	0	110,887	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03118	0.00000	0.96882	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		615,174	504,286	0	110,887	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81975	0.00000	0.18025	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		160,754	-	-	-	160,754	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		74,970	-	-	-	-	-	74,970	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		23,373	-	-	-	-	-	-	-	23,373	-	-	-	-
423	Distribution Metering		29,650	-	-	-	-	-	-	-	-	29,650	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-
427	Distribution Plant Total		329,145	0	0	0	160,754	0	77,296	0	23,373	29,650	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48840	0.00000	0.23484	0.00000	0.07101	0.09008	0.00000	0.11567	0.00000
429															
430	Total Trans and Dist Plant		443,601	3,569	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00804	0.00000	0.24997	0.36238	0.00000	0.17425	0.00000	0.05269	0.06684	0.00000	0.08583	0.00000
432															
433	Total Prod, Trans and Dist Plant		944,319	504,286	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53402	0.00000	0.11743	0.17023	0.00000	0.08185	0.00000	0.02475	0.03140	0.00000	0.04032	0.00000
435															
436	General & Intangible Plant														
437	Labor		85,268	15,960	26,792	4,547	10,564	-	4,698	-	1,388	937	15	1,623	18,745
438	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	10,834
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,103	15,960	26,792	4,547	10,564	0	4,698	0	1,388	937	15	1,623	29,579
441	General & Intangible Plant Allocators		1.00000	0.16607	0.27878	0.04731	0.10992	0.00000	0.04889	0.00000	0.01444	0.00975	0.00016	0.01689	0.30779
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		20,060	7,304	223	4,064	4,815	-	1,908	-	529	341	5	624	246
452	Retail 100%, Class = T&D		581	7	-	178	218	-	97	-	29	18	0	33	-
453	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	7,143	-	-	-
454	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	1,851	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,405	11,695	223	4,242	5,033	0	3,856	0	557	7,503	5	657	6,634
459															
460	Total Depreciation Expense		1,080,827	531,941	27,015	119,676	176,350	0	85,851	0	25,318	38,090	21	40,352	36,213
461	Total Depreciation Expense Allocators		1.00000	0.49216	0.02500	0.11073	0.16316	0.00000	0.07943	0.00000	0.02342	0.03524	0.00002	0.03733	0.03350
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,434	3,076	5,164	876	2,036	-	906	-	267	181	3	313	3,613
466	Net Total Plant		179,454	65,345	1,999	36,354	43,075	-	17,073	-	4,729	3,054	45	5,579	2,201
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		195,889	68,421	7,163	37,230	45,111	0	17,978	0	4,996	3,234	48	5,892	5,814
471	Total Taxes Other Allocator		1.00000	0.34929	0.03657	0.19006	0.23029	0.00000	0.09178	0.00000	0.02551	0.01651	0.00025	0.03008	0.02968

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,969,785	1,139,675	203,039	418,704	536,865	0	240,228	0	100,783	65,926	444	88,816	175,306
476	Total Oper. Exp. Before Tax	Line 20	1,873,480	697,102	216,094	191,573	294,957	0	134,337	0	43,692	53,612	132	60,206	181,775
477	Net Oper. Income (NOI) before Tax		1,096,305	442,573	(13,055)	227,131	241,908	0	105,891	0	57,091	12,314	312	28,610	(6,469)
478	Interest Expense	Line 8 x WACC	377,650	141,670	5,786	75,455	87,767	-	34,612	-	9,302	6,223	102	10,986	5,747
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	718,655	300,903	(18,841)	151,676	154,141	-	71,278	-	47,789	6,091	210	17,623	(12,216)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	718,655	300,903	(18,841)	151,676	154,141	0	71,278	0	47,789	6,091	210	17,623	(12,216)
483	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
484	State Temporary Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
485	State Taxable Income	Ln 482:484	111,627	48,269	(27,898)	48,191	25,993	0	14,282	0	30,955	(4,776)	23	(2,066)	(21,346)
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	6,140	2,655	(1,534)	2,651	1,430	-	786	-	1,703	(263)	1	(114)	(1,174)
488	State Income Tax (Def.)	Ln 484 x Ln 486	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
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	40,668	17,025	(1,019)	8,537	8,719	-	4,028	-	2,660	355	12	1,006	(655)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	718,655	300,903	(18,841)	151,676	154,141	-	71,278	-	47,789	6,091	210	17,623	(12,216)
494	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
495	Fed Temporary Differences	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
496	State Income Tax Exp. (Cur.)	Line 487	(6,140)	(2,655)	1,534	(2,651)	(1,430)	-	(786)	-	(1,703)	263	(1)	114	1,174
497	Fed. Taxable Income	Ln 493:496	125,398	53,900	(26,066)	48,935	28,767	-	15,366	-	29,804	(4,156)	28	(1,307)	(19,873)
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	26,334	11,319	(5,474)	10,276	6,041	-	3,227	-	6,259	(873)	6	(274)	(4,173)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	26,334	11,319	(5,474)	10,276	6,041	-	3,227	-	6,259	(873)	6	(274)	(4,173)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,251)	(3,018)	(108)	(1,236)	(1,531)	-	(681)	-	(201)	(130)	(2)	(235)	(109)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
508	Total Federal Income Tax Exp.	Ln 501:507	58,966	16,280	(5,613)	21,156	17,720	-	6,497	-	6,935	(435)	7	561	(4,142)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	32,473	13,974	(7,008)	12,927	7,471	-	4,012	-	7,961	(1,136)	7	(388)	(5,347)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	154,932	64,480	2,311	26,413	32,707	-	14,547	-	4,297	2,774	48	5,025	2,330
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
514	Total Amortization of ITC	Line 504	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
515	Total Amortization of PTC	Line 505	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	99,634	33,305	(6,632)	29,693	26,439	-	10,524	-	9,595	(80)	19	1,567	(4,797)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.02%	26.02%	24.96%	25.89%	26.01%	0.00%	25.99%	0.00%	25.63%	26.77%	26.06%	26.24%	24.75%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
524	Interest Expense	Line 8 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
525	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
529	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
532	Deferred Tax Federal	Ln 531 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
533	Base for FIT Computation	Ln 523:532	513,577	161,578	7,463	123,977	135,800	-	46,050	-	10,725	7,536	109	12,887	7,453
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	136,520	42,951	1,984	32,956	36,099	-	12,241	-	2,851	2,003	29	3,426	1,981
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
539	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
540	Total FIT before Adding Deferred	Ln 535:539	48,749	(2,198)	49	23,309	22,360	-	4,206	-	188	285	(7)	355	202
541	Total FIT - Deferred	Line 532	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
542	Total FIT - Current & Deferred	Ln 540:541	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
546	Interest Expense	Line 27 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
547	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
548	Temporary State Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
549	State Deferred Tax	Ln 548 x Ln 486	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
550	Net FIT Allowable	Line 542	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	664,716	210,612	9,665	159,424	174,985	-	59,663	-	13,982	9,801	143	16,787	9,654
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	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562
555	Total SIT - Deferred	Line 549	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
556	Total SIT - Current & Deferred	Ln 554:555	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
561	Total Income Tax Allocator		1.00000	0.31071	0.01214	0.24131	0.26754	0.00000	0.09176	0.00000	0.02203	0.01506	0.00021	0.02641	0.01283
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,291	4,291	-	-	-	-	-	-	-	-	-	-	-
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		5,069	-	5,069	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,201	-	2,201	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,498	32,463	55,034	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,661	321	-	9,340	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,699	-	9,651	-	2,851	1,838	32	3,334	-
576	Subtotal Prod, Trans and Dist		136,563	32,784	55,034	9,340	21,699	0	9,651	0	2,851	1,838	32	3,334	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	86	-	-	27,772
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,154	32,784	55,034	9,340	21,699	-	9,651	-	2,851	1,924	32	3,334	38,505
581	Admin & General		78,489	14,691	24,662	4,186	9,724	-	4,325	-	1,277	862	14	1,494	17,254
582	Total		253,642	47,475	79,696	13,526	31,423	-	13,976	-	4,128	2,786	46	4,828	55,759
583	Total Labor Allocator		1.00000	0.18717	0.31421	0.05333	0.12389	0.00000	0.05510	0.00000	0.01627	0.01098	0.00018	0.01904	0.21983

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	16,470,841	6,721,114	205,396	2,787,033	3,524,515	-	1,883,547	-	631,123	375,922	-	-	342,192
3	Accum. Depreciation & Amort.	Line 171	(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	-	(512,661)	-	(199,632)	(118,836)	-	-	(141,391)
4	Net Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	-	1,370,887	-	431,491	257,086	-	-	200,801
5	Construction Work in Progress	Line 229	688,872	406,161	3,775	122,063	105,216	-	43,147	-	2,449	1,744	-	-	4,318
6	Plant Held for Future Use	Line 239	71,717	57,761	560	10,623	1,906	-	143	-	48	30	-	-	647
7	Working Capital	Line 265	375,920	78,474	51,502	58,176	66,745	-	32,524	-	7,706	13,769	-	-	67,025
8	Total Rate Base		13,004,434	4,773,467	166,197	2,573,731	3,057,226	-	1,446,701	-	441,694	272,628	-	-	272,791
9															
10	Revenue														
11	Class Revenue	Line 287	1,876,657	706,109	184,230	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
12	Revenue Credits	Line 307	41,851	125	4	6,480	233	-	5,657	-	29,099	7	-	-	246
13	Total Revenue		1,918,508	706,234	184,234	278,512	357,615	-	156,827	-	74,037	43,917	296	-	116,836
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	392,868	60,246	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,012
17	Depreciation	Line 460	681,249	329,633	14,271	75,075	112,975	-	64,881	-	22,109	30,691	-	-	31,613
18	Tax Other Than Income Tax	Line 470	124,299	42,399	3,784	23,355	28,899	-	13,817	-	4,363	2,606	-	-	5,076
19	Gain/Loss on Disposition	Line 471	(838)	(299)	(8)	(168)	(203)	-	(97)	-	(30)	(18)	-	-	(14)
20	Operating Expense before Tax		1,197,579	431,980	114,155	120,177	188,958	-	102,269	-	38,154	43,199	-	-	158,687
21	Income Tax Expense	Line 517	70,107	20,639	16,006	22,645	20,406	-	1,259	-	4,838	(2,397)	75	-	(13,363)
22	Total Operating Expense		1,267,686	452,619	130,161	142,821	209,364	-	103,528	-	42,992	40,801	75	-	145,324
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	650,822	253,615	54,073	135,691	148,251	-	53,299	-	31,045	3,115	221	-	(28,487)
26	Net Operating Income Required	Ln 8 x Ln 34	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(260,161)	(80,774)	42,430	(44,603)	(65,913)	-	(48,045)	-	104	(15,983)	221	-	(47,597)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(349,468)	(108,503)	56,996	(59,914)	(88,539)	-	(64,538)	-	139	(21,469)	296	-	(63,936)
30															
31	Total Class Cost of Service	Ln 26+22-12	2,136,817	786,884	141,799	316,636	423,295	-	199,215	-	44,834	59,892	75	-	164,187
32															
33		Ln 25 / Ln 8	5.00%	5.31%	32.54%	5.27%	4.85%	0.00%	3.68%	0.00%	7.03%	1.14%	0.00%	0.00%	-10.44%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	1,876,657	706,109	184,230	272,033	357,382		151,170		44,938	43,909	296	-	116,590
37		Ln 29	349,468	108,503	(56,996)	59,914	88,539		64,538		(139)	21,469	(296)	-	63,936
38		Ln 37 / Ln 36	18.62%	15.37%	-30.94%	22.02%	24.77%		42.69%		-0.31%	48.89%	-100.28%	#DIV/0!	54.84%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,293,416	4,293,416	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		356,890	356,890	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		391,645	391,645	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,423,006	1,423,006	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,464,957	6,464,957	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		52,156	52,156	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		3,068	3,068	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		27,198	27,198	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		30,209	30,209	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,717,145	-	-	2,717,145	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,492	-	-	28,492	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		2,858,267	112,630	0	2,745,637	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03941	0.00000	0.96059	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		9,323,224	6,577,587	0	2,745,637	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70551	0.00000	0.29449	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		3,426,306	-	-	-	3,426,306	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,831,063	-	-	-	-	-	1,831,063	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		613,537	-	-	-	-	-	-	-	613,537	-	-	-	-
71	Distribution Metering		364,969	-	-	-	-	-	-	-	-	364,969	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54945	0.00000	0.29363	0.00000	0.09839	0.05853	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,094,143	112,630	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01238	0.00000	0.30191	0.37676	0.00000	0.20135	0.00000	0.06747	0.04013	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		15,559,100	6,577,587	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42275	0.00000	0.17647	0.22021	0.00000	0.11768	0.00000	0.03943	0.02346	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant			0.18											
85	Labor		807,027	143,527	205,396	41,395	98,209	-	52,484	-	17,586	10,952	-	-	237,477
86	Retail 100%, Class = # Bills		106,465	-	-	-	-	-	-	-	-	-	-	-	106,465
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		913,492	143,527	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
89	General & Intangible Plant Allocators		1.00000	0.15712	0.22485	0.04532	0.10751	0.00000	0.05745	0.00000	0.01925	0.01199	0.00000	0.00000	0.37651
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		(1,750)	-	-	-	-	-	-	-	-	-	-	-	(1,750)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
104															
105	Total Gross Electric Plant in Service		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
106	Total Gross Electric Plant Allocators		1.00000	0.40806	0.01247	0.16921	0.21399	0.00000	0.11436	0.00000	0.03832	0.02282	0.00000	0.00000	0.02078
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,750,034	1,750,034	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		229,009	229,009	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		273,361	273,361	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		158,175	158,175	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,410,579	2,410,579	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		8,934	8,934	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,287	1,287	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,615	1,615	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,219	1,219	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		381,590	-	-	381,590	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,419	-	-	3,419	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		398,065	13,055	0	385,010	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03280	0.00000	0.96720	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		2,808,644	2,423,634	0	385,010	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86292	0.00000	0.13708	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		595,715	-	-	-	595,715	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		488,377	-	-	-	-	-	488,377	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		191,495	-	-	-	-	-	-	-	191,495	-	-	-	-
139	Distribution Metering		113,768	-	-	-	-	-	-	-	-	113,768	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,389,355	0	0	0	595,715	0	488,377	0	191,495	113,768	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42877	0.00000	0.35151	0.00000	0.13783	0.08189	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,787,420	13,055	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00730	0.00000	0.21540	0.33328	0.00000	0.27323	0.00000	0.10713	0.06365	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,197,999	2,423,634	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57733	0.00000	0.09171	0.14190	0.00000	0.11634	0.00000	0.04562	0.02710	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		373,406	66,409	95,035	19,153	45,441	-	24,284	-	8,137	5,068	-	-	109,879
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,956	-	-	-	-	-	-	-	-	-	-	-	28,956
156	General & Intangible Plant Total		402,361	66,409	95,035	19,153	45,441	0	24,284	0	8,137	5,068	0	0	138,835
157	General & Intangible Plant Allocators		1.00000	0.16505	0.23619	0.04760	0.11293	0.00000	0.06035	0.00000	0.02022	0.01259	0.00000	0.00000	0.34505
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		2,556	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	2,556
170															
171	Total Accumulated Depreciation		4,602,916	2,490,043	95,035	404,163	641,156	0	512,661	0	199,632	118,836	0	0	141,391
172	Total Accum Deprec Allocators		1.00000	0.54097	0.02065	0.08781	0.13929	0.00000	0.11138	0.00000	0.04337	0.02582	0.00000	0.00000	0.03072
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,464,957	6,464,957	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(2,410,579)	(2,410,579)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,054,378	4,054,378	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		2,858,267	112,630	0	2,745,637	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(398,065)	(13,055)	0	(385,010)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,460,202	99,575	0	2,360,628	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04047	0.00000	0.95953	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
187	Distribution Reserve		(1,389,355)	0	0	0	(595,715)	0	(488,377)	0	(191,495)	(113,768)	0	0	0
188	Distribution Net Plant		4,846,521	0	0	0	2,830,591	0	1,342,686	0	422,042	251,201	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58405	0.00000	0.27704	0.00000	0.08708	0.05183	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		913,492	143,527	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
192	General & Intangible Reserve		(402,361)	(66,409)	(95,035)	(19,153)	(45,441)	0	(24,284)	0	(8,137)	(5,068)	0	0	(138,835)
193	General & Intangible Net Plant		511,130	77,118	110,361	22,242	52,768	0	28,200	0	9,449	5,885	0	0	205,107
194	General & Intangible Net Plant Allocators		1.00000	0.15088	0.21591	0.04352	0.10324	0.00000	0.05517	0.00000	0.01849	0.01151	0.00000	0.00000	0.40128
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		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(4,307)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,307)
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		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
207	Total Reserve		(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
208	Total Net Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
209	Total Net Plant Allocators		1.00000	0.35651	0.00930	0.20078	0.24295	0.00000	0.11551	0.00000	0.03636	0.02166	0.00000	0.00000	0.01692
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		108,091	108,091	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		13,852	13,852	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,047	9,047	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		275,163	275,163	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		122,797	-	-	122,797	-	-	-	-	-	-	-	-	-
218	Distribution Primary		105,203	-	-	-	105,203	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		43,033	-	-	-	-	-	43,033	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,393	-	-	-	-	-	-	-	2,393	-	-	-	-
223	Distribution Metering		1,701	-	-	-	-	-	-	-	-	1,701	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		15,107	2,687	3,845	775	1,838	-	982	-	329	205	-	-	4,445
227	Retail 100%, Class = Net Plant		(7,514)	(2,679)	(70)	(1,509)	(1,826)	-	(868)	-	(273)	(163)	-	-	(127)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		688,872	406,161	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
230	Total Construction Work in Progress Allocator		1.00000	0.58960	0.00548	0.17719	0.15274	0.00000	0.06263	0.00000	0.00355	0.00253	0.00000	0.00000	0.00627
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		56,659	56,659	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		711	711	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,638	-	-	-	1,638	-	-	-	-	-	-	-	-
238	Labor		2,199	391	560	113	268	-	143	-	48	30	-	-	647
239	Plant Held for Future Use Total		71,717	57,761	560	10,623	1,906	0	143	0	48	30	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.80541	0.00780	0.14812	0.02657	0.00000	0.00199	0.00000	0.00067	0.00042	0.00000	0.00000	0.00902
241															
242															
243	**Working Capital**														
244	Production Base Demand		40,590	40,590	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,226	4,226	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,609	4,609	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		59,422	-	59,422	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,960	-	49,960	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(259,934)	(39,861)	(63,588)	(14,500)	(31,287)	-	(15,659)	-	(7,749)	(6,563)	-	-	(80,727)
255	Retail 100%, Class = # Bills		137,823	-	-	-	-	-	-	-	-	-	-	-	137,823
256	Retail 100%, Class = Prod		(127,213)	(127,213)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		293,591	104,669	2,730	58,948	71,329	-	33,913	-	10,674	6,360	-	-	4,967
258	Retail 100%, Class = T&D		(64,744)	(802)	-	(19,547)	(24,393)	-	(13,036)	-	(4,368)	(2,598)	-	-	-
259	Retail 100%, Class = Metering		11,120	-	-	-	-	-	-	-	-	11,120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,498)	(5,498)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		238,781	97,437	2,978	40,404	51,096	-	27,306	-	9,149	5,450	-	-	4,961
264	Gross Trans Plant		(7,421)	(292)	-	(7,129)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		375,920	78,474	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
266	Total Working Capital Allocator		1.00000	0.20875	0.13700	0.15476	0.17755	0.00000	0.08652	0.00000	0.02050	0.03663	0.00000	0.00000	0.17830
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
271	Accumulated Depreciation		(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
272	Net Electric Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
273	Construction Work in Progress		688,872	406,161	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
274	Plant Held for Future Use		71,717	57,761	560	10,623	1,906	0	143	0	48	30	0	0	647
275	Working Capital		375,920	78,474	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
276	Total Rate Base		13,004,434	4,773,467	166,197	2,573,731	3,057,226	0	1,446,701	0	441,694	272,628	0	0	272,791
277	Total Rate Base Allocator		1.00000	0.36706	0.01278	0.19791	0.23509	0.00000	0.11125	0.00000	0.03396	0.02096	0.00000	0.00000	0.02098
278															
279															
280	**Class Revenue**														
281	Present Revenue		1,823,949	653,401	184,230	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
282	Production Solar Demand		52,708	52,708	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		1,876,657	706,109	184,230	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
286	Wholesale 100%														
287	Total Class Revenue		1,876,657	706,109	184,230	272,033	357,382	0	151,170	0	44,938	43,909	296	0	116,590
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37626	0.09817	0.14496	0.19044	0.00000	0.08055	0.00000	0.02395	0.02340	0.00016	0.00000	0.06213
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,108,562	766,370	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	177,796
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		2,108,562	766,370	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	177,796
294	Function Allocator for Electric Revenue		1.00000	0.36346	0.05966	0.14250	0.19118	0.00000	0.09656	0.00000	0.03277	0.02954	0.00000	0.00000	0.08432

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		6,412	-	-	6,412	-	-	-	-	-	-	-	-	-
299	Distribution Primary		153	-	-	-	153	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,620	-	-	-	-	-	5,620	-	-	-	-	-	-
301	Distribution Service		29,087	-	-	-	-	-	-	-	29,087	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		340	125	4	67	80	-	38	-	12	7	-	-	7
307	Total Revenue Credits		41,851	125	4	6,480	233	0	5,657	0	29,099	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00298	0.00010	0.15483	0.00556	0.00000	0.13518	0.00000	0.69529	0.00017	0.00000	0.00000	0.00589
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		20,215	20,215	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,723	1,723	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,019	3,019	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		9,175	9,175	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		34,133	34,133	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		54,116	-	54,116	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,909	-	4,909	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,386	-	4,386	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,098	-	4,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,509	0	67,509	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		101,641	34,133	67,509	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.33581	0.66419	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		146	146	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		13,645	-	-	13,645	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		80	-	-	80	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,039	315	0	13,724	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02240	0.00000	0.97760	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		30,584	-	-	-	30,584	-	-	-	-	-	-	-	-
343	Distribution Secondary		14,741	-	-	-	-	-	14,741	-	-	-	-	-	-
344	Distribution Service		8,722	-	-	-	-	-	-	-	8,722	-	-	-	-
345	Distribution Metering		7,878	-	-	-	-	-	-	-	-	7,878	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		61,925	0	0	0	30,584	0	14,741	0	8,722	7,878	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49389	0.00000	0.23805	0.00000	0.14084	0.12721	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		194	-	-	-	-	-	-	-	-	194	-	-	-
355	Retail 100%, Class = # Bills		67,776	-	-	-	-	-	-	-	-	-	-	-	67,776
356	Customer Accounting O&M		67,971	0	0	0	0	0	0	0	0	194	0	0	67,776
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,612	-	-	-	-	-	-	-	-	-	-	-	3,612
361	Customer Serv & Info. O&M		3,612	0	0	0	0	0	0	0	0	0	0	0	3,612
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		14,577	-	-	-	-	-	-	-	-	-	-	-	14,577
366	Sales O&M		14,577	0	0	0	0	0	0	0	0	0	0	0	14,577
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		111,655	19,858	28,417	5,727	13,588	-	7,261	-	2,433	1,515	-	-	32,856
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,560	5,941	182	2,464	3,116	-	1,665	-	558	332	-	-	302
373	Retail 100%, Class = # Bills		2,889	-	-	-	-	-	-	-	-	-	-	-	2,889
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		129,104	25,799	28,599	8,191	16,703	0	8,926	0	2,991	1,848	0	0	36,047
379	Admin & General O&M Allocators		1.00000	0.19983	0.22152	0.06344	0.12938	0.00000	0.06914	0.00000	0.02317	0.01431	0.00000	0.00000	0.27921
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		392,868	60,246	96,108	21,915	47,287	0	23,668	0	11,713	9,920	0	0	122,012
387	Total O&M Allocators		1.00000	0.15335	0.24463	0.05578	0.12036	0.00000	0.06024	0.00000	0.02981	0.02525	0.00000	0.00000	0.31057
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		392,868	60,246	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,012
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		204,547	204,547	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		33,669	33,669	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,748	18,748	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		53,321	53,321	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		310,285	310,285	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		964	964	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		557	557	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		634	634	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		68,934	-	-	68,934	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		627	-	-	627	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		71,773	2,211	0	69,561	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03081	0.00000	0.96919	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		382,057	312,496	0	69,561	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81793	0.00000	0.18207	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		102,984	-	-	-	102,984	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		58,285	-	-	-	-	-	58,285	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,410	-	-	-	-	-	-	-	20,410	-	-	-	-
423	Distribution Metering		23,891	-	-	-	-	-	-	-	-	23,891	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		205,570	0	0	0	102,984	0	58,285	0	20,410	23,891	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50097	0.00000	0.28353	0.00000	0.09929	0.11622	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		277,342	2,211	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00797	0.00000	0.25081	0.37132	0.00000	0.21015	0.00000	0.07359	0.08614	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		587,627	312,496	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53179	0.00000	0.11838	0.17525	0.00000	0.09919	0.00000	0.03473	0.04066	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		55,610	9,890	14,153	2,852	6,767	-	3,617	-	1,212	755	-	-	16,364
438	Retail 100%, Class = # Bills		9,458	-	-	-	-	-	-	-	-	-	-	-	9,458
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		65,068	9,890	14,153	2,852	6,767	0	3,617	0	1,212	755	0	0	25,822
441	General & Intangible Plant Allocators		1.00000	0.15200	0.21751	0.04384	0.10400	0.00000	0.05558	0.00000	0.01862	0.01160	0.00000	0.00000	0.39685
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		5,576	-	-	-	-	-	-	-	-	-	-	-	5,576
451	Retail 100%, Class = Net Plant		12,696	4,526	118	2,549	3,085	-	1,467	-	462	275	-	-	215
452	Retail 100%, Class = T&D		370	5	-	112	139	-	75	-	25	15	-	-	-
453	Retail 100%, Class = Metering		5,756	-	-	-	-	-	-	-	-	5,756	-	-	-
454	Retail 100%, Class = Dist Secondary		1,439	-	-	-	-	-	1,439	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,716	2,716	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,553	7,247	118	2,661	3,224	0	2,980	0	487	6,046	0	0	5,791
459															
460	Total Depreciation Expense		681,249	329,633	14,271	75,075	112,975	0	64,881	0	22,109	30,691	0	0	31,613
461	Total Depreciation Expense Allocators		1.00000	0.48387	0.02095	0.11020	0.16584	0.00000	0.09524	0.00000	0.03245	0.04505	0.00000	0.00000	0.04640
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,718	1,906	2,728	550	1,304	-	697	-	234	145	-	-	3,154
466	Net Total Plant		113,581	40,493	1,056	22,805	27,595	-	13,120	-	4,130	2,460	-	-	1,922
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		124,299	42,399	3,784	23,355	28,899	0	13,817	0	4,363	2,606	0	0	5,076
471	Total Taxes Other Allocator		1.00000	0.34111	0.03044	0.18789	0.23250	0.00000	0.11116	0.00000	0.03510	0.02096	0.00000	0.00000	0.04083

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	1,918,508	706,234	184,234	278,512	357,615	0	156,827	0	74,037	43,917	296	0	116,836
476	Total Oper. Exp. Before Tax	Line 20	1,197,579	431,980	114,155	120,177	188,958	0	102,269	0	38,154	43,199	0	0	158,687
477	Net Oper. Income (NOI) before Tax		720,929	274,254	70,079	158,336	168,657	0	54,558	0	35,883	718	296	0	(41,850)
478	Interest Expense	Line 8 x WACC	239,167	87,790	3,057	47,334	56,226	-	26,607	-	8,123	5,014	-	-	5,017
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	481,761	186,464	67,022	111,002	112,431	-	27,951	-	27,760	(4,296)	296	-	(46,867)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	481,761	186,464	67,022	111,002	112,431	0	27,951	0	27,760	(4,296)	296	0	(46,867)
483	Fed & St Permanent Differences	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
484	State Temporary Differences	JSS Sch. 12	(396,772)	(161,908)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
485	State Taxable Income	Ln 482:484	98,112	29,911	62,238	46,084	30,335	0	(15,921)	0	13,059	(13,052)	296	0	(54,838)
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	5,396	1,645	3,423	2,535	1,668	-	(876)	-	718	(718)	16	-	(3,016)
488	State Income Tax (Def.)	Ln 484 x Ln 486	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
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	27,219	10,550	3,695	6,227	6,338	-	1,620	-	1,554	(220)	16	-	(2,563)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	481,761	186,464	67,022	111,002	112,431	-	27,951	-	27,760	(4,296)	296	-	(46,867)
494	Fed & St Permanent Differences	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
495	Fed Temporary Differences	JSS Sch. 12	(384,189)	(156,773)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
496	State Income Tax Exp. (Cur.)	Line 487	(5,396)	(1,645)	(3,423)	(2,535)	(1,668)	-	876	-	(718)	718	(16)	-	3,016
497	Fed. Taxable Income	Ln 493:496	105,299	33,401	58,972	45,679	31,360	-	(13,607)	-	12,823	(12,047)	279	-	(51,560)
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	22,113	7,014	12,384	9,593	6,586	-	(2,857)	-	2,693	(2,530)	59	-	(10,828)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	22,113	7,014	12,384	9,593	6,586	-	(2,857)	-	2,693	(2,530)	59	-	(10,828)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,583)	(1,870)	(57)	(775)	(981)	-	(524)	-	(176)	(105)	-	-	(95)
504	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
505	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
508	Total Federal Income Tax Exp.	Ln 501:507	42,888	10,089	12,311	16,417	14,068	-	(360)	-	3,283	(2,177)	59	-	(10,800)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	27,509	8,659	15,807	12,127	8,254	-	(3,733)	-	3,411	(3,248)	75	-	(13,844)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	97,919	39,957	1,221	16,569	20,953	-	11,198	-	3,752	2,235	-	-	2,034
512	Total Direct Adjs.	Ln 489 + Ln 506	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
514	Total Amortization of ITC	Line 504	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
515	Total Amortization of PTC	Line 505	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	70,107	20,639	16,006	22,645	20,406	-	1,259	-	4,838	(2,397)	75	-	(13,363)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.98%	26.02%	25.40%	25.81%	25.93%	0.00%	26.60%	0.00%	25.77%	23.71%	25.35%	0.00%	25.21%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
524	Interest Expense	Line 8 x WACC	(239,167)	(87,790)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
525	Permanent Diff Fed & State	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
528	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
529	Amort of Excess ADIT	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(384,189)	(156,773)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
532	Deferred Tax Federal	Ln 531 x Ln 498	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
533	Base for FIT Computation	Ln 523:532	326,107	100,126	3,942	77,772	86,998	-	35,324	-	9,366	6,072	-	-	6,506
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	86,687	26,616	1,048	20,674	23,126	-	9,390	-	2,490	1,614	-	-	1,729
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
538	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
539	Amort of Excess ADIT	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
540	Total FIT before Adding Deferred	Ln 535:539	31,365	(1,362)	26	14,622	14,325	-	3,185	-	164	230	-	-	176
541	Total FIT - Deferred	Line 532	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
542	Total FIT - Current & Deferred	Ln 540:541	112,045	31,560	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
546	Interest Expense	Line 27 x WACC	(239,167)	(87,790)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
547	Permanent Diff Fed & State	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
548	Temporary State Differences	JSS Sch. 12	(396,772)	(161,908)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
549	State Deferred Tax	Ln 548 x Ln 486	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
550	Net FIT Allowable	Line 542	112,045	31,560	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	422,033	130,512	5,106	100,009	112,101	-	45,771	-	12,210	7,897	-	-	8,427
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	24,563	7,596	297	5,821	6,524	-	2,664	-	711	460	-	-	490
555	Total SIT - Deferred	Line 549	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
556	Total SIT - Current & Deferred	Ln 554:555	46,385	16,501	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	158,430	48,061	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
561	Total Income Tax Allocator		1.00000	0.30336	0.01011	0.23851	0.27004	0.00000	0.11090	0.00000	0.03031	0.01912	0.00000	0.00000	0.01765
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		15,250	15,250	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,659	2,659	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,141	2,141	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,728	-	21,728	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,678	-	2,678	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,163	-	1,163	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,504	-	3,504	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		49,190	20,117	29,073	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,058	199	-	5,859	-	-	-	-	-	-	-	-	-
575	Distribution		25,300	-	-	-	13,901	-	7,429	-	2,489	1,481	-	-	-
576	Subtotal Prod, Trans and Dist		80,548	20,316	29,073	5,859	13,901	0	7,429	0	2,489	1,481	0	0	0
577	Customer Accounts		24,314	-	-	-	-	-	-	-	-	70	-	-	24,244
578	Customer Service & Info.		4,423	-	-	-	-	-	-	-	-	-	-	-	4,423
579	Sales		4,947	-	-	-	-	-	-	-	-	-	-	-	4,947
580	Subtotal before Admin & Gen		114,231	20,316	29,073	5,859	13,901	-	7,429	-	2,489	1,550	-	-	33,614
581	Admin & General		51,189	9,104	13,028	2,626	6,229	-	3,329	-	1,115	695	-	-	15,063
582	Total		165,419	29,419	42,101	8,485	20,130	-	10,758	-	3,605	2,245	-	-	48,677
583	Total Labor Allocator		1.00000	0.17785	0.25451	0.05129	0.12169	0.00000	0.06503	0.00000	0.02179	0.01357	0.00000	0.00000	0.29426

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	1,443,809	588,184	21,603	240,413	324,203	-	159,314	-	46,351	38,581	-	-	25,160
3	Accum. Depreciation & Amort.	Line 171	(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	-	(43,362)	-	(14,661)	(12,196)	-	-	(10,396)
4	Net Plant in Service		1,041,447	370,273	11,607	205,549	265,226	-	115,952	-	31,689	26,385	-	-	14,764
5	Construction Work in Progress	Line 229	60,475	35,544	397	10,529	9,678	-	3,649	-	180	179	-	-	318
6	Plant Held for Future Use	Line 239	6,272	5,055	59	916	175	-	12	-	4	3	-	-	48
7	Working Capital	Line 265	33,100	6,867	5,417	5,018	6,140	-	2,751	-	566	1,413	-	-	4,928
8	Total Rate Base		1,141,293	417,740	17,480	222,013	281,219	-	122,365	-	32,439	27,980	-	-	20,057
9															
10	Revenue														
11	Class Revenue	Line 287	196,059	61,794	30,739	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
12	Revenue Credits	Line 307	3,226	11	0	559	21	-	479	-	2,137	1	-	-	18
13	Total Revenue		199,285	61,805	30,739	29,112	37,533	-	16,346	-	6,854	4,610	31	-	12,256
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	34,472	5,272	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
17	Depreciation	Line 460	59,802	28,847	1,501	6,476	10,392	-	5,488	-	1,624	3,150	-	-	2,324
18	Tax Other Than Income Tax	Line 470	10,911	3,710	398	2,015	2,658	-	1,169	-	320	267	-	-	373
19	Gain/Loss on Disposition	Line 471	(74)	(26)	(1)	(15)	(19)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		105,112	37,804	12,006	10,367	17,381	-	8,650	-	2,802	4,434	-	-	11,668
21	Income Tax Expense	Line 517	14,000	1,806	4,563	3,243	3,053	-	887	-	714	(220)	8	-	(54)
22	Total Operating Expense		119,112	39,610	16,570	13,609	20,434	-	9,538	-	3,516	4,213	8	-	11,614
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	80,173	22,195	14,170	15,503	17,099	-	6,808	-	3,337	396	23	-	642
26	Net Operating Income Required	Ln 8 x Ln 34	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	224	(7,069)	12,945	(50)	(2,601)	-	(1,764)	-	1,065	(1,564)	23	-	(763)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	300	(9,495)	17,389	(67)	(3,493)	-	(2,369)	-	1,431	(2,101)	31	-	(1,026)
30															
31	Total Class Cost of Service	Ln 26+22-12	195,835	68,862	17,794	28,603	40,112	-	17,631	-	3,652	6,173	8	-	13,001
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.02%	5.31%	81.06%	6.98%	6.08%	0.00%	5.56%	0.00%	10.29%	1.42%	0.00%	0.00%	3.20%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	196,059	61,794	30,739	28,553	37,512		15,867		4,717	4,609	31		12,238
37		Ln 29	(300)	9,495	(17,389)	67	3,493		2,369		(1,431)	2,101	(31)		1,026
38		Ln 37 / Ln 36	-0.15%	15.37%	-56.57%	0.23%	9.31%		14.93%		-30.33%	45.58%	-100.28%		8.38%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		375,729	375,729	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		31,232	31,232	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		34,274	34,274	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		124,531	124,531	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		565,767	565,767	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		4,564	4,564	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		268	268	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,380	2,380	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,644	2,644	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		234,384	-	-	234,384	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,458	-	-	2,458	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		246,699	9,857	0	236,842	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03995	0.00000	0.96005	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		812,466	575,624	0	236,842	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70849	0.00000	0.29151	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		315,169	-	-	-	315,169	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		154,875	-	-	-	-	-	154,875	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		45,059	-	-	-	-	-	-	-	45,059	-	-	-	-
71	Distribution Metering		37,457	-	-	-	-	-	-	-	-	37,457	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57038	0.00000	0.28029	0.00000	0.08155	0.06779	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		799,259	9,857	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01233	0.00000	0.29633	0.39433	0.00000	0.19377	0.00000	0.05638	0.04686	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,365,026	575,624	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42169	0.00000	0.17351	0.23089	0.00000	0.11346	0.00000	0.03301	0.02744	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		71,083	12,560	21,603	3,571	9,034	-	4,439	-	1,292	1,124	-	-	17,461
86	Retail 100%, Class = # Bills		7,828	-	-	-	-	-	-	-	-	-	-	-	7,828
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		78,911	12,560	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
89	General & Intangible Plant Allocators		1.00000	0.15917	0.27376	0.04525	0.11448	0.00000	0.05626	0.00000	0.01637	0.01424	0.00000	0.00000	0.32047
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		(129)	-	-	-	-	-	-	-	-	-	-	-	(129)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
104															
105	Total Gross Electric Plant in Service		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
106	Total Gross Electric Plant Allocators		1.00000	0.40738	0.01496	0.16651	0.22455	0.00000	0.11034	0.00000	0.03210	0.02672	0.00000	0.00000	0.01743
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,151	153,151	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		20,041	20,041	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		23,923	23,923	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		13,842	13,842	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		210,957	210,957	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		782	782	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		113	113	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		32,916	-	-	32,916	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		295	-	-	295	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		34,354	1,142	0	33,211	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03326	0.00000	0.96674	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		245,311	212,099	0	33,211	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86461	0.00000	0.13539	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		54,797	-	-	-	54,797	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,308	-	-	-	-	-	41,308	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,064	-	-	-	-	-	-	-	14,064	-	-	-	-
139	Distribution Metering		11,676	-	-	-	-	-	-	-	-	11,676	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		121,845	0	0	0	54,797	0	41,308	0	14,064	11,676	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44973	0.00000	0.33902	0.00000	0.11542	0.09583	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		156,198	1,142	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00731	0.00000	0.21262	0.35082	0.00000	0.26446	0.00000	0.09004	0.07475	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		367,155	212,099	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57768	0.00000	0.09046	0.14925	0.00000	0.11251	0.00000	0.03830	0.03180	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		32,890	5,812	9,995	1,652	4,180	-	2,054	-	598	520	-	-	8,079
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,129	-	-	-	-	-	-	-	-	-	-	-	2,129
156	General & Intangible Plant Total		35,019	5,812	9,995	1,652	4,180	0	2,054	0	598	520	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.16596	0.28543	0.04718	0.11936	0.00000	0.05865	0.00000	0.01706	0.01485	0.00000	0.00000	0.29150
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		188	-	-	-	-	-	-	-	-	-	-	-	188
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		188	0	0	0	0	0	0	0	0	0	0	0	188
170															
171	Total Accumulated Depreciation		402,362	217,911	9,995	34,864	58,977	0	43,362	0	14,661	12,196	0	0	10,396
172	Total Accum Deprec Allocators		1.00000	0.54158	0.02484	0.08665	0.14658	0.00000	0.10777	0.00000	0.03644	0.03031	0.00000	0.00000	0.02584
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		565,767	565,767	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(210,957)	(210,957)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		354,810	354,810	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		246,699	9,857	0	236,842	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(34,354)	(1,142)	0	(33,211)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		212,345	8,714	0	203,631	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04104	0.00000	0.95896	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
187	Distribution Reserve		(121,845)	0	0	0	(54,797)	0	(41,308)	0	(14,064)	(11,676)	0	0	0
188	Distribution Net Plant		430,716	0	0	0	260,372	0	113,567	0	30,996	25,781	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60451	0.00000	0.26367	0.00000	0.07196	0.05986	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		78,911	12,560	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
192	General & Intangible Reserve		(35,019)	(5,812)	(9,995)	(1,652)	(4,180)	0	(2,054)	0	(598)	(520)	0	0	(10,208)
193	General & Intangible Net Plant		43,893	6,749	11,607	1,919	4,854	0	2,385	0	694	604	0	0	15,081
194	General & Intangible Net Plant Allocators		1.00000	0.15376	0.26445	0.04371	0.11059	0.00000	0.05434	0.00000	0.01581	0.01376	0.00000	0.00000	0.34359
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		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
202	Other Reserve		(188)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(188)
203	Other Net Plant		(317)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(317)
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		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
207	Total Reserve		(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
208	Total Net Plant in Service		1,041,447	370,273	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
209	Total Net Plant Allocators		1.00000	0.35554	0.01115	0.19737	0.25467	0.00000	0.11134	0.00000	0.03043	0.02533	0.00000	0.00000	0.01418
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,459	9,459	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,212	1,212	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		792	792	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		24,080	24,080	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,593	-	-	10,593	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,677	-	-	-	9,677	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		3,640	-	-	-	-	-	3,640	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		1,331	235	404	67	169	-	83	-	24	21	-	-	327
227	Retail 100%, Class = Net Plant		(659)	(234)	(7)	(130)	(168)	-	(73)	-	(20)	(17)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		60,475	35,544	397	10,529	9,678	0	3,649	0	180	179	0	0	318
230	Total Construction Work in Progress Allocator		1.00000	0.58776	0.00657	0.17411	0.16004	0.00000	0.06035	0.00000	0.00297	0.00296	0.00000	0.00000	0.00525
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,958	4,958	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		907	-	-	907	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	34	59	10	25	-	12	-	4	3	-	-	48
239	Plant Held for Future Use Total		6,272	5,055	59	916	175	0	12	0	4	3	0	0	48
240	Plant Held for Future Use Allocator		1.00000	0.80600	0.00938	0.14611	0.02795	0.00000	0.00193	0.00000	0.00056	0.00049	0.00000	0.00000	0.00758
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,552	3,552	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		370	370	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		403	403	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,250	-	6,250	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,255	-	5,255	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(22,808)	(3,488)	(6,688)	(1,251)	(2,878)	-	(1,325)	-	(569)	(674)	-	-	(5,936)
255	Retail 100%, Class = # Bills		10,134	-	-	-	-	-	-	-	-	-	-	-	10,134
256	Retail 100%, Class = Prod		(11,133)	(11,133)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		25,763	9,160	287	5,085	6,561	-	2,868	-	784	653	-	-	365
258	Retail 100%, Class = T&D		(5,690)	(70)	-	(1,686)	(2,244)	-	(1,103)	-	(321)	(267)	-	-	-
259	Retail 100%, Class = Metering		1,141	-	-	-	-	-	-	-	-	1,141	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(481)	(481)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,931	8,527	313	3,485	4,700	-	2,310	-	672	559	-	-	365
264	Gross Trans Plant		(641)	(26)	-	(615)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		33,100	6,867	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
266	Total Working Capital Allocator		1.00000	0.20747	0.16365	0.15161	0.18548	0.00000	0.08311	0.00000	0.01710	0.04269	0.00000	0.00000	0.14889
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
271	Accumulated Depreciation		(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
272	Net Electric Plant in Service		1,041,447	370,273	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
273	Construction Work in Progress		60,475	35,544	397	10,529	9,678	0	3,649	0	180	179	0	0	318
274	Plant Held for Future Use		6,272	5,055	59	916	175	0	12	0	4	3	0	0	48
275	Working Capital		33,100	6,867	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
276	Total Rate Base		1,141,293	417,740	17,480	222,013	281,219	0	122,365	0	32,439	27,980	0	0	20,057
277	Total Rate Base Allocator		1.00000	0.36602	0.01532	0.19453	0.24640	0.00000	0.10722	0.00000	0.02842	0.02452	0.00000	0.00000	0.01757
278															
279															
280	**Class Revenue**														
281	Present Revenue		191,446	57,181	30,739	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
282	Production Solar Demand		4,613	4,613	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		196,059	61,794	30,739	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
286	Wholesale 100%														
287	Total Class Revenue		196,059	61,794	30,739	28,553	37,512	0	15,867	0	4,717	4,609	31	0	12,238
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31518	0.15678	0.14564	0.19133	0.00000	0.08093	0.00000	0.02406	0.02351	0.00016	0.00000	0.06242
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		185,061	67,067	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		185,061	67,067	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
294	Function Allocator for Electric Revenue		1.00000	0.36241	0.07149	0.14006	0.20037	0.00000	0.09306	0.00000	0.02742	0.03455	0.00000	0.00000	0.07064

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		553	-	-	553	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		475	-	-	-	-	-	475	-	-	-	-	-	-
301	Distribution Service		2,136	-	-	-	-	-	-	-	2,136	-	-	-	-
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	-	-	1
307	Total Revenue Credits		3,226	11	0	559	21	0	479	0	2,137	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00339	0.00014	0.17325	0.00664	0.00000	0.14832	0.00000	0.66242	0.00023	0.00000	0.00000	0.00562
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,769	1,769	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		264	264	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		803	803	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,987	2,987	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		5,692	-	5,692	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		461	-	461	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
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		10,087	2,987	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.29612	0.70388	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		13	13	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,177	-	-	1,177	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		7	-	-	7	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,211	28	0	1,184	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02272	0.00000	0.97728	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,813	-	-	-	2,813	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,247	-	-	-	-	-	1,247	-	-	-	-	-	-
344	Distribution Service		641	-	-	-	-	-	-	-	641	-	-	-	-
345	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,509	0	0	0	2,813	0	1,247	0	641	808	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51065	0.00000	0.22633	0.00000	0.11627	0.14675	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		4,983	-	-	-	-	-	-	-	-	-	-	-	4,983
356	Customer Accounting O&M		5,003	0	0	0	0	0	0	0	0	20	0	0	4,983
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	266
361	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	266
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		1,072	-	-	-	-	-	-	-	-	-	-	-	1,072
366	Sales O&M		1,072	0	0	0	0	0	0	0	0	0	0	0	1,072
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		9,835	1,738	2,989	494	1,250	-	614	-	179	156	-	-	2,416
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,276	520	19	213	287	-	141	-	41	34	-	-	22
373	Retail 100%, Class = # Bills		212	-	-	-	-	-	-	-	-	-	-	-	212
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		11,323	2,258	3,008	707	1,536	0	755	0	220	190	0	0	2,650
379	Admin & General O&M Allocators		1.00000	0.19939	0.26564	0.06240	0.13569	0.00000	0.06668	0.00000	0.01940	0.01675	0.00000	0.00000	0.23407
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		34,472	5,272	10,108	1,890	4,350	0	2,002	0	860	1,018	0	0	8,971
387	Total O&M Allocators		1.00000	0.15295	0.29323	0.05484	0.12618	0.00000	0.05807	0.00000	0.02495	0.02953	0.00000	0.00000	0.26025
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		34,472	5,272	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		17,900	17,900	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,947	2,947	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,641	1,641	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		4,666	4,666	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		27,154	27,154	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		84	84	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		5,946	-	-	5,946	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,194	194	0	6,000	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03124	0.00000	0.96876	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		33,348	27,347	0	6,000	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82007	0.00000	0.17993	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		9,473	-	-	-	9,473	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		4,930	-	-	-	-	-	4,930	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,499	-	-	-	-	-	-	-	1,499	-	-	-	-
423	Distribution Metering		2,452	-	-	-	-	-	-	-	-	2,452	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		18,354	0	0	0	9,473	0	4,930	0	1,499	2,452	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51613	0.00000	0.26860	0.00000	0.08167	0.13359	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		24,548	194	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00788	0.00000	0.24444	0.38590	0.00000	0.20083	0.00000	0.06106	0.09989	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		51,702	27,347	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52895	0.00000	0.11606	0.18322	0.00000	0.09535	0.00000	0.02899	0.04743	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,898	866	1,489	246	622	-	306	-	89	77	-	-	1,203
438	Retail 100%, Class = # Bills		695	-	-	-	-	-	-	-	-	-	-	-	695
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,594	866	1,489	246	622	0	306	0	89	77	0	0	1,899
441	General & Intangible Plant Allocators		1.00000	0.15473	0.26612	0.04399	0.11129	0.00000	0.05469	0.00000	0.01591	0.01385	0.00000	0.00000	0.33943
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		410	-	-	-	-	-	-	-	-	-	-	-	410
451	Retail 100%, Class = Net Plant		1,114	396	12	220	284	-	124	-	34	28	-	-	16
452	Retail 100%, Class = T&D		33	0	-	10	13	-	6	-	2	2	-	-	-
453	Retail 100%, Class = Metering		591	-	-	-	-	-	-	-	-	591	-	-	-
454	Retail 100%, Class = Dist Secondary		122	-	-	-	-	-	122	-	-	-	-	-	-
455	Retail 100%, Class = Prod		238	238	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,507	634	12	230	297	0	252	0	36	620	0	0	426
459															
460	Total Depreciation Expense		59,802	28,847	1,501	6,476	10,392	0	5,488	0	1,624	3,150	0	0	2,324
461	Total Depreciation Expense Allocators		1.00000	0.48238	0.02510	0.10829	0.17377	0.00000	0.09177	0.00000	0.02715	0.05267	0.00000	0.00000	0.03887
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		944	167	287	47	120	-	59	-	17	15	-	-	232
466	Net Total Plant		9,967	3,544	111	1,967	2,538	-	1,110	-	303	253	-	-	141
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		10,911	3,710	398	2,015	2,658	0	1,169	0	320	267	0	0	373
471	Total Taxes Other Allocator		1.00000	0.34006	0.03648	0.18464	0.24363	0.00000	0.10711	0.00000	0.02937	0.02451	0.00000	0.00000	0.03420

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
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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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	199,285	61,805	30,739	29,112	37,533	0	16,346	0	6,854	4,610	31	0	12,256
476	Total Oper. Exp. Before Tax	Line 20	105,112	37,804	12,006	10,367	17,381	0	8,650	0	2,802	4,434	0	0	11,668
477	Net Oper. Income (NOI) before Tax		94,174	24,001	18,733	18,746	20,152	0	7,696	0	4,052	176	31	0	588
478	Interest Expense	Line 8 x WACC	20,990	7,683	321	4,083	5,172	-	2,250	-	597	515	-	-	369
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	73,184	16,318	18,411	14,663	14,980	-	5,445	-	3,455	(339)	31	-	219
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	73,184	16,318	18,411	14,663	14,980	0	5,445	0	3,455	(339)	31	0	219
483	Fed & St Permanent Differences	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(34,780)	(14,169)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
485	State Taxable Income	Ln 482:484	39,554	2,618	17,908	9,063	7,428	0	1,734	0	2,376	(1,237)	31	0	(367)
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	2,175	144	985	498	409	-	95	-	131	(68)	2	-	(20)
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,913	779	29	319	430	-	211	-	61	51	-	-	33
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	4,088	923	1,014	817	838	-	306	-	192	(17)	2	-	13
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	73,184	16,318	18,411	14,663	14,980	-	5,445	-	3,455	(339)	31	-	219
494	Fed & St Permanent Differences	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(33,677)	(13,720)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
496	State Income Tax Exp. (Cur.)	Line 487	(2,175)	(144)	(985)	(498)	(409)	-	(95)	-	(131)	68	(2)	-	20
497	Fed. Taxable Income	Ln 493:496	38,481	2,923	16,940	8,748	7,267	-	1,761	-	2,280	(1,140)	29	-	(328)
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	8,081	614	3,557	1,837	1,526	-	370	-	479	(239)	6	-	(69)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	8,081	614	3,557	1,837	1,526	-	370	-	479	(239)	6	-	(69)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(402)	(164)	(6)	(67)	(90)	-	(44)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
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	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	9,912	883	3,550	2,426	2,214	-	581	-	522	(203)	6	-	(67)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	10,257	758	4,542	2,336	1,935	-	465	-	610	(307)	8	-	(89)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	8,583	3,497	128	1,429	1,927	-	947	-	276	229	-	-	150
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	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
514	Total Amortization of ITC	Line 504	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	14,000	1,806	4,563	3,243	3,053	-	887	-	714	(220)	8	-	(54)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	26.02%	25.37%	25.65%	25.75%	0.00%	25.89%	0.00%	25.60%	23.22%	25.35%	0.00%	27.49%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
524	Interest Expense	Line 8 x WACC	(20,990)	(7,683)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
525	Permanent Diff Fed & State	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	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	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
529	Amort of Excess ADIT	JSS Sch. 12	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(33,677)	(13,720)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
533	Base for FIT Computation	Ln 523:532	28,665	8,762	415	6,709	8,003	-	2,988	-	688	623	-	-	478
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	7,620	2,329	110	1,783	2,127	-	794	-	183	166	-	-	127
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	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
539	Amort of Excess ADIT	JSS Sch. 12	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	2,780	(119)	3	1,261	1,318	-	269	-	12	24	-	-	13
541	Total FIT - Deferred	Line 532	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
542	Total FIT - Current & Deferred	Ln 540:541	9,853	2,762	109	2,439	2,906	-	1,050	-	239	213	-	-	136
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
546	Interest Expense	Line 27 x WACC	(20,990)	(7,683)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
547	Permanent Diff Fed & State	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(34,780)	(14,169)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
549	State Deferred Tax	Ln 548 x Ln 486	1,913	779	29	319	430	-	211	-	61	51	-	-	33
550	Net FIT Allowable	Line 542	9,853	2,762	109	2,439	2,906	-	1,050	-	239	213	-	-	136
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,095	11,422	537	8,627	10,312	-	3,871	-	897	810	-	-	620
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	2,159	665	31	502	600	-	225	-	52	47	-	-	36
555	Total SIT - Deferred	Line 549	1,913	779	29	319	430	-	211	-	61	51	-	-	33
556	Total SIT - Current & Deferred	Ln 554:555	4,072	1,444	60	821	1,030	-	436	-	114	98	-	-	69
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	13,925	4,206	168	3,260	3,935	-	1,486	-	353	311	-	-	206
561	Total Income Tax Allocator		1.00000	0.30205	0.01209	0.23409	0.28262	0.00000	0.10673	0.00000	0.02533	0.02232	0.00000	0.00000	0.01476
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,335	1,335	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		233	233	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,285	-	2,285	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		282	-	282	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		369	-	369	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,818	1,760	3,058	0	0	0	0	0	0	0	0	0	0
574	Transmission		523	17	-	505	-	-	-	-	-	-	-	-	-
575	Distribution		2,242	-	-	-	1,279	-	628	-	183	152	-	-	-
576	Subtotal Prod, Trans and Dist		7,583	1,778	3,058	505	1,279	0	628	0	183	152	0	0	0
577	Customer Accounts		1,790	-	-	-	-	-	-	-	-	7	-	-	1,783
578	Customer Service & Info.		325	-	-	-	-	-	-	-	-	-	-	-	325
579	Sales		364	-	-	-	-	-	-	-	-	-	-	-	364
580	Subtotal before Admin & Gen		10,062	1,778	3,058	505	1,279	-	628	-	183	159	-	-	2,472
581	Admin & General		4,509	797	1,370	226	573	-	282	-	82	71	-	-	1,108
582	Total		14,570	2,575	4,428	732	1,852	-	910	-	265	230	-	-	3,579
583	Total Labor Allocator		1.00000	0.17670	0.30390	0.05023	0.12709	0.00000	0.06245	0.00000	0.01817	0.01581	0.00000	0.00000	0.24564

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	84,419	37,961	2,049	14,876	14,902	-	3,238	-	5,250	3,295	-	-	2,846
3	Accum. Depreciation & Amort.	Line 171	(24,640)	(14,064)	(948)	(2,157)	(2,711)	-	(881)	-	(1,660)	(1,042)	-	-	(1,176)
4	Net Plant in Service		59,779	23,897	1,101	12,719	12,191	-	2,357	-	3,589	2,254	-	-	1,670
5	Construction Work in Progress	Line 229	3,574	2,294	38	652	445	-	74	-	20	15	-	-	36
6	Plant Held for Future Use	Line 239	403	326	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,348	443	514	311	282	-	56	-	64	121	-	-	557
8	Total Rate Base		66,104	26,961	1,658	13,738	12,927	-	2,487	-	3,674	2,390	-	-	2,269
9															
10	Revenue														
11	Class Revenue	Line 287	9,047	3,988	328	1,305	1,714	-	725	-	216	211	1	-	559
12	Revenue Credits	Line 307	290	1	0	35	1	-	10	-	242	0	-	-	2
13	Total Revenue		9,337	3,989	328	1,340	1,715	-	735	-	458	211	1	-	561
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	2,856	340	959	117	200	-	41	-	97	87	-	-	1,015
17	Depreciation	Line 460	3,710	1,862	142	401	478	-	112	-	184	269	-	-	263
18	Tax Other Than Income Tax	Line 470	649	239	38	125	122	-	24	-	36	23	-	-	42
19	Gain/Loss on Disposition	Line 471	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,211	2,440	1,139	641	799	-	176	-	317	379	-	-	1,320
21	Income Tax Expense	Line 517	(45)	117	(223)	84	138	-	120	-	0	(65)	0	-	(215)
22	Total Operating Expense		7,166	2,556	916	725	937	-	296	-	317	313	0	-	1,105
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,171	1,432	(588)	614	779	-	439	-	140	(103)	1	-	(543)
26	Net Operating Income Required	Ln 8 x Ln 34	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(2,459)	(456)	(704)	(348)	(127)	-	265	-	(117)	(270)	1	-	(702)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(3,304)	(613)	(946)	(467)	(171)	-	356	-	(158)	(363)	1	-	(943)
30															
31	Total Class Cost of Service	Ln 26+22-12	11,507	4,444	1,032	1,653	1,841	-	460	-	333	481	0	-	1,262
32															
33	Rate of Return Earned	Ln 25 / Ln 8	3.28%	5.31%	-35.47%	4.47%	6.02%	0.00%	17.65%	0.00%	3.81%	-4.30%	0.00%	0.00%	-23.95%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	9,047	3,988	328	1,305	1,714		725		216	211	1		559
37		Ln 29	3,304	613	946	467	171		(356)		158	363	(1)		943
38		Ln 37 / Ln 36	36.51%	15.37%	288.70%	35.81%	9.95%		-49.04%		73.06%	172.31%	-100.28%		168.69%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,250	24,250	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,016	2,016	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,212	2,212	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,037	8,037	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		36,515	36,515	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		295	295	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		171	171	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		14,503	-	-	14,503	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		15,292	636	0	14,655	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04160	0.00000	0.95840	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		51,806	37,151	0	14,655	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71711	0.00000	0.28289	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		14,487	-	-	-	14,487	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,148	-	-	-	-	-	3,148	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,103	-	-	-	-	-	-	-	5,103	-	-	-	-
71	Distribution Metering		3,199	-	-	-	-	-	-	-	-	3,199	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55854	0.00000	0.12137	0.00000	0.19675	0.12334	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		41,229	636	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01543	0.00000	0.35546	0.35138	0.00000	0.07635	0.00000	0.12378	0.07760	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		77,744	37,151	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47786	0.00000	0.18851	0.18634	0.00000	0.04049	0.00000	0.06564	0.04115	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		5,804	811	2,049	221	415	-	90	-	146	96	-	-	1,975
86	Retail 100%, Class = # Bills		886	-	-	-	-	-	-	-	-	-	-	-	886
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,690	811	2,049	221	415	0	90	0	146	96	0	0	2,861
89	General & Intangible Plant Allocators		1.00000	0.12118	0.30635	0.03303	0.06207	0.00000	0.01349	0.00000	0.02187	0.01435	0.00000	0.00000	0.42766
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		(15)	-	-	-	-	-	-	-	-	-	-	-	(15)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
104															
105	Total Gross Electric Plant in Service		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
106	Total Gross Electric Plant Allocators		1.00000	0.44968	0.02428	0.17622	0.17653	0.00000	0.03836	0.00000	0.06218	0.03903	0.00000	0.00000	0.03372
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		9,884	9,884	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,293	1,293	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,544	1,544	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		893	893	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		13,615	13,615	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		2,037	-	-	2,037	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,129	74	0	2,055	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03464	0.00000	0.96536	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		15,744	13,689	0	2,055	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86947	0.00000	0.13053	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		2,519	-	-	-	2,519	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		840	-	-	-	-	-	840	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,593	-	-	-	-	-	-	-	1,593	-	-	-	-
139	Distribution Metering		997	-	-	-	-	-	-	-	-	997	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,949	0	0	0	2,519	0	840	0	1,593	997	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42343	0.00000	0.14115	0.00000	0.26777	0.16765	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,077	74	0	2,055	2,519	0	840	0	1,593	997	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00913	0.00000	0.25442	0.31184	0.00000	0.10395	0.00000	0.19720	0.12346	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		21,692	13,689	0	2,055	2,519	0	840	0	1,593	997	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63104	0.00000	0.09474	0.11611	0.00000	0.03871	0.00000	0.07343	0.04597	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,685	375	948	102	192	-	42	-	68	44	-	-	914
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		241	-	-	-	-	-	-	-	-	-	-	-	241
156	General & Intangible Plant Total		2,926	375	948	102	192	0	42	0	68	44	0	0	1,155
157	General & Intangible Plant Allocators		1.00000	0.12818	0.32403	0.03494	0.06566	0.00000	0.01427	0.00000	0.02313	0.01518	0.00000	0.00000	0.39463
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		24,640	14,064	948	2,157	2,711	0	881	0	1,660	1,042	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.57078	0.03848	0.08755	0.11002	0.00000	0.03577	0.00000	0.06739	0.04228	0.00000	0.00000	0.04773
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		36,515	36,515	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(13,615)	(13,615)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		22,899	22,899	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		15,292	636	0	14,655	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,129)	(74)	0	(2,055)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		13,163	562	0	12,600	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04273	0.00000	0.95727	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
187	Distribution Reserve		(5,949)	0	0	0	(2,519)	0	(840)	0	(1,593)	(997)	0	0	0
188	Distribution Net Plant		19,989	0	0	0	11,968	0	2,308	0	3,510	2,202	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59874	0.00000	0.11548	0.00000	0.17562	0.11016	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		6,690	811	2,049	221	415	0	90	0	146	96	0	0	2,861
192	General & Intangible Reserve		(2,926)	(375)	(948)	(102)	(192)	0	(42)	0	(68)	(44)	0	0	(1,155)
193	General & Intangible Net Plant		3,763	436	1,101	119	223	0	48	0	79	52	0	0	1,706
194	General & Intangible Net Plant Allocators		1.00000	0.11574	0.29260	0.03155	0.05929	0.00000	0.01288	0.00000	0.02089	0.01371	0.00000	0.00000	0.45334
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		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
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		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
207	Total Reserve		(24,640)	(14,064)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
208	Total Net Plant in Service		59,779	23,897	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
209	Total Net Plant Allocators		1.00000	0.39976	0.01842	0.21277	0.20394	0.00000	0.03943	0.00000	0.06004	0.03770	0.00000	0.00000	0.02794
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		611	611	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		78	78	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,554	1,554	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		655	-	-	655	-	-	-	-	-	-	-	-	-
218	Distribution Primary		445	-	-	-	445	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		74	-	-	-	-	-	74	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		20	-	-	-	-	-	-	-	20	-	-	-	-
223	Distribution Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		109	15	38	4	8	-	2	-	3	2	-	-	37
227	Retail 100%, Class = Net Plant		(38)	(15)	(1)	(8)	(8)	-	(1)	-	(2)	(1)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,574	2,294	38	652	445	0	74	0	20	15	0	0	36
230	Total Construction Work in Progress Allocator		1.00000	0.64189	0.01054	0.18231	0.12448	0.00000	0.02076	0.00000	0.00570	0.00428	0.00000	0.00000	0.01005
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		320	320	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		403	326	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.80979	0.01386	0.14074	0.02000	0.00000	0.00061	0.00000	0.00099	0.00065	0.00000	0.00000	0.01336
241															
242	[redacted]														
243	**Working Capital**														
244	Production Base Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,890)	(225)	(634)	(77)	(132)	-	(27)	-	(64)	(58)	-	-	(671)
255	Retail 100%, Class = # Bills		1,146	-	-	-	-	-	-	-	-	-	-	-	1,146
256	Retail 100%, Class = Prod		(719)	(719)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,479	591	27	315	302	-	58	-	89	56	-	-	41
258	Retail 100%, Class = T&D		(294)	(5)	-	(104)	(103)	-	(22)	-	(36)	(23)	-	-	-
259	Retail 100%, Class = Metering		97	-	-	-	-	-	-	-	-	97	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(31)	(31)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,224	550	30	216	216	-	47	-	76	48	-	-	41
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,348	443	514	311	282	0	56	0	64	121	0	0	557
266	Total Working Capital Allocator		1.00000	0.18876	0.21885	0.13225	0.12019	0.00000	0.02381	0.00000	0.02730	0.05140	0.00000	0.00000	0.23743
267															
268	[redacted]														
269	**Total Rate Base**														
270	Gross Electric Plant in Service		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
271	Accumulated Depreciation		(24,640)	(14,064)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
272	Net Electric Plant in Service		59,779	23,897	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
273	Construction Work in Progress		3,574	2,294	38	652	445	0	74	0	20	15	0	0	36
274	Plant Held for Future Use		403	326	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,348	443	514	311	282	0	56	0	64	121	0	0	557
276	Total Rate Base		66,104	26,961	1,658	13,738	12,927	0	2,487	0	3,674	2,390	0	0	2,269
277	Total Rate Base Allocator		1.00000	0.40786	0.02509	0.20782	0.19555	0.00000	0.03763	0.00000	0.05558	0.03615	0.00000	0.00000	0.03433
278															
279	[redacted]														
280	**Class Revenue**														
281	Present Revenue		8,750	3,690	328	1,305	1,714	-	725	-	216	211	1	-	559
282	Production Solar Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		9,047	3,988	328	1,305	1,714	-	725	-	216	211	1	-	559
286	Wholesale 100%														
287	Total Class Revenue		9,047	3,988	328	1,305	1,714	0	725	0	216	211	1	0	559
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44081	0.03622	0.14424	0.18949	0.00000	0.08015	0.00000	0.02383	0.02328	0.00016	0.00000	0.06182
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		11,842	4,329	1,255	1,604	1,704	-	350	-	575	546	-	-	1,479
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		11,842	4,329	1,255	1,604	1,704	-	350	-	575	546	-	-	1,479
294	Function Allocator for Electric Revenue		1.00000	0.36553	0.10599	0.13544	0.14394	0.00000	0.02956	0.00000	0.04853	0.04611	0.00000	0.00000	0.12489

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
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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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		34	-	-	34	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		242	-	-	-	-	-	-	-	242	-	-	-	-
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	35	1	0	10	0	242	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00243	0.00015	0.11918	0.00339	0.00000	0.03352	0.00000	0.83405	0.00022	0.00000	0.00000	0.00706
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		193	193	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		540	-	540	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		49	-	49	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		674	0	674	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		866	193	674	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22252	0.77748	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		73	-	-	73	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		75	2	0	73	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02368	0.00000	0.97632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		129	-	-	-	129	-	-	-	-	-	-	-	-
343	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
344	Distribution Service		73	-	-	-	-	-	-	-	73	-	-	-	-
345	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		296	0	0	0	129	0	25	0	73	69	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43650	0.00000	0.08555	0.00000	0.24487	0.23308	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		564	-	-	-	-	-	-	-	-	-	-	-	564
356	Customer Accounting O&M		565	0	0	0	0	0	0	0	0	2	0	0	564
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	30
361	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	30
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		121	-	-	-	-	-	-	-	-	-	-	-	121
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
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		803	112	284	31	57	-	12	-	20	13	-	-	273
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		75	34	2	13	13	-	3	-	5	3	-	-	3
373	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		902	146	285	44	71	0	15	0	25	16	0	0	300
379	Admin & General O&M Allocators		1.00000	0.16161	0.31647	0.04849	0.07833	0.00000	0.01702	0.00000	0.02759	0.01796	0.00000	0.00000	0.33253
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		2,856	340	959	117	200	0	41	0	97	87	0	0	1,015
387	Total O&M Allocators		1.00000	0.11914	0.33575	0.04096	0.07001	0.00000	0.01425	0.00000	0.03411	0.03044	0.00000	0.00000	0.35534
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		2,856	340	959	117	200	-	41	-	97	87	-	-	1,015
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,155	1,155	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		190	190	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		301	301	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,753	1,753	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		368	-	-	368	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		384	12	0	371	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03254	0.00000	0.96746	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		2,136	1,765	0	371	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82620	0.00000	0.17380	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		435	-	-	-	435	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		100	-	-	-	-	-	100	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		170	-	-	-	-	-	-	-	170	-	-	-	-
423	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		915	0	0	0	435	0	100	0	170	209	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47598	0.00000	0.10953	0.00000	0.18557	0.22892	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,299	12	0	371	435	0	100	0	170	209	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00962	0.00000	0.28592	0.33531	0.00000	0.07716	0.00000	0.13073	0.16126	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,051	1,765	0	371	435	0	100	0	170	209	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57847	0.00000	0.12169	0.14271	0.00000	0.03284	0.00000	0.05564	0.06864	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		400	56	141	15	29	-	6	-	10	7	-	-	136
438	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		479	56	141	15	29	0	6	0	10	7	0	0	215
441	General & Intangible Plant Allocators		1.00000	0.11671	0.29505	0.03181	0.05979	0.00000	0.01299	0.00000	0.02106	0.01382	0.00000	0.00000	0.44876
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		64	26	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		2	0	-	1	1	-	0	-	0	0	-	-	-
453	Retail 100%, Class = Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
454	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		180	41	1	14	14	0	5	0	4	53	0	0	48
459															
460	Total Depreciation Expense		3,710	1,862	142	401	478	0	112	0	184	269	0	0	263
461	Total Depreciation Expense Allocators		1.00000	0.50183	0.03838	0.10801	0.12876	0.00000	0.03007	0.00000	0.04957	0.07251	0.00000	0.00000	0.07088
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		77	11	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		572	229	11	122	117	-	23	-	34	22	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		649	239	38	125	122	0	24	0	36	23	0	0	42
471	Total Taxes Other Allocator		1.00000	0.36888	0.05816	0.19203	0.18822	0.00000	0.03659	0.00000	0.05590	0.03519	0.00000	0.00000	0.06503

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	9,337	3,989	328	1,340	1,715	0	735	0	458	211	1	0	561
476	Total Oper. Exp. Before Tax	Line 20	7,211	2,440	1,139	641	799	0	176	0	317	379	0	0	1,320
477	Net Oper. Income (NOI) before Tax		2,126	1,549	(811)	698	916	0	559	0	140	(168)	1	0	(759)
478	Interest Expense	Line 8 x WACC	1,216	496	30	253	238	-	46	-	68	44	-	-	42
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	911	1,053	(842)	445	679	-	513	-	73	(212)	1	-	(800)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	911	1,053	(842)	445	679	0	513	0	73	(212)	1	0	(800)
483	Fed & St Permanent Differences	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,034)	(914)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
485	State Taxable Income	Ln 482:484	(1,056)	169	(889)	99	332	0	438	0	(50)	(289)	1	0	(867)
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	(58)	9	(49)	5	18	-	24	-	(3)	(16)	0	-	(48)
488	State Income Tax (Def.)	Ln 484 x Ln 486	112	50	3	20	20	-	4	-	7	4	-	-	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	54	60	(46)	25	38	-	28	-	4	(12)	0	-	(44)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	911	1,053	(842)	445	679	-	513	-	73	(212)	1	-	(800)
494	Fed & St Permanent Differences	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(1,969)	(885)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
496	State Income Tax Exp. (Cur.)	Line 487	58	(9)	49	(5)	(18)	-	(24)	-	3	16	(0)	-	48
497	Fed. Taxable Income	Ln 493:496	(933)	189	(839)	105	325	-	416	-	(43)	(270)	1	-	(817)
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	(196)	40	(176)	22	68	-	87	-	(9)	(57)	0	-	(172)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(196)	40	(176)	22	68	-	87	-	(9)	(57)	0	-	(172)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	414	186	10	73	73	-	16	-	26	16	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(23)	(11)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
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	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	(99)	57	(177)	58	100	-	92	-	(4)	(54)	0	-	(171)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(254)	49	(225)	27	86	-	112	-	(12)	(73)	0	-	(219)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	502	226	12	88	89	-	19	-	31	20	-	-	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	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(45)	117	(223)	84	138	-	120	-	0	(65)	0	-	(215)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	27.07%	26.02%	25.30%	25.97%	25.75%	0.00%	25.46%	0.00%	26.69%	25.05%	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	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
524	Interest Expense	Line 8 x WACC	(1,216)	(496)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
525	Permanent Diff Fed & State	JSS Sch. 12	67	30	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	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
529	Amort of Excess ADIT	JSS Sch. 12	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(1,969)	(885)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
532	Deferred Tax Federal	Ln 531 x Ln 498	414	186	10	73	73	-	16	-	26	16	-	-	14
533	Base for FIT Computation	Ln 523:532	1,634	566	39	415	368	-	61	-	78	53	-	-	54
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	434	150	10	110	98	-	16	-	21	14	-	-	14
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	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
539	Amort of Excess ADIT	JSS Sch. 12	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	142	(8)	0	78	61	-	5	-	1	2	-	-	1
541	Total FIT - Deferred	Line 532	414	186	10	73	73	-	16	-	26	16	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	555	178	10	151	134	-	21	-	27	18	-	-	15
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
546	Interest Expense	Line 27 x WACC	(1,216)	(496)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
547	Permanent Diff Fed & State	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,034)	(914)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
549	State Deferred Tax	Ln 548 x Ln 486	112	50	3	20	20	-	4	-	7	4	-	-	4
550	Net FIT Allowable	Line 542	555	178	10	151	134	-	21	-	27	18	-	-	15
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,115	737	51	534	474	-	79	-	102	69	-	-	70
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	123	43	3	31	28	-	5	-	6	4	-	-	4
555	Total SIT - Deferred	Line 549	112	50	3	20	20	-	4	-	7	4	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	235	93	6	51	47	-	9	-	13	8	-	-	8
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	790	271	16	202	181	-	30	-	40	27	-	-	23
561	Total Income Tax Allocator		1.00000	0.34362	0.02022	0.25532	0.22899	0.00000	0.03824	0.00000	0.05057	0.03361	0.00000	0.00000	0.02944
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		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		404	114	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	21	13	-	-	-
576	Subtotal Prod, Trans and Dist		541	115	290	31	59	0	13	0	21	13	0	0	0
577	Customer Accounts		202	-	-	-	-	-	-	-	-	1	-	-	202
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		822	115	290	31	59	-	13	-	21	14	-	-	280
581	Admin & General		368	51	130	14	26	-	6	-	9	6	-	-	125
582	Total		1,190	166	420	45	85	-	18	-	30	20	-	-	405
583	Total Labor Allocator		1.00000	0.13967	0.35309	0.03807	0.07155	0.00000	0.01555	0.00000	0.02520	0.01654	0.00000	0.00000	0.34033

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	6,182,655	2,997,755	129,549	1,206,904	1,434,524	-	355,056	-	17,111	32,405	-	-	9,353
3	Accum. Depreciation & Amort.	Line 171	(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	-	(96,638)	-	(5,412)	(10,244)	-	-	(3,864)
4	Net Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	-	258,417	-	11,699	22,161	-	-	5,488
5	Construction Work in Progress	Line 229	287,688	181,156	2,381	52,858	42,824	-	8,133	-	66	150	-	-	118
6	Plant Held for Future Use	Line 239	31,540	25,763	353	4,600	776	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	129,202	35,001	32,484	25,193	27,166	-	6,131	-	209	1,187	-	-	1,832
8	Total Rate Base		4,908,395	2,129,064	104,825	1,114,535	1,244,331	-	272,709	-	11,975	23,501	-	-	7,456
9															
10	Revenue														
11	Class Revenue	Line 287	646,990	314,939	(5,103)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
12	Revenue Credits	Line 307	4,822	56	3	2,806	95	-	1,066	-	789	1	-	-	7
13	Total Revenue		651,811	314,995	(5,100)	95,795	122,259	-	52,741	-	16,150	15,010	101	-	39,861
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	125,194	26,871	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,335
17	Depreciation	Line 460	250,857	147,023	9,001	32,510	45,982	-	12,230	-	599	2,646	-	-	864
18	Tax Other Than Income Tax	Line 470	46,260	18,911	2,387	10,114	11,762	-	2,605	-	118	225	-	-	139
19	Gain/Loss on Disposition	Line 471	(315)	(133)	(5)	(73)	(83)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		421,997	192,672	72,001	52,042	76,909	-	19,278	-	1,034	3,724	-	-	4,337
21	Income Tax Expense	Line 517	15,895	9,205	(20,648)	3,517	2,401	-	6,112	-	3,716	2,638	26	-	8,928
22	Total Operating Expense		437,891	201,877	51,352	55,559	79,310	-	25,390	-	4,750	6,362	26	-	13,265
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	213,920	113,117	(56,452)	40,236	42,949	-	27,351	-	11,400	8,648	75	-	26,595
26	Net Operating Income Required	Ln 8 x Ln 34	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(129,921)	(36,027)	(63,796)	(37,839)	(44,218)	-	8,247	-	10,561	7,002	75	-	26,073
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(174,520)	(48,394)	(85,695)	(50,828)	(59,398)	-	11,078	-	14,187	9,406	101	-	35,023
30															
31	Total Class Cost of Service	Ln 26+22-12	776,911	350,966	58,693	130,828	166,383	-	43,427	-	4,800	8,008	26	-	13,781
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.36%	5.31%	-53.85%	3.61%	3.45%	0.00%	10.03%	0.00%	95.20%	36.80%	0.00%	0.00%	356.71%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	646,990	314,939	(5,103)	92,989	122,164		51,674		15,361	15,010	101		39,854
37		Ln 29	174,520	48,394	85,695	50,828	59,398		(11,078)		(14,187)	(9,406)	(101)		(35,023)
38		Ln 37 / Ln 36	26.97%	15.37%	-1679.35%	54.66%	48.62%		-21.44%		-92.35%	-62.66%	-100.28%		-87.88%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		1,914,952	1,914,952	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		159,180	159,180	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		174,682	174,682	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		634,690	634,690	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,883,503	2,883,503	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		23,262	23,262	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,368	1,368	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,131	12,131	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,474	13,474	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,176,639	-	-	1,176,639	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,338	-	-	12,338	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		1,239,213	50,235	0	1,188,978	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04054	0.00000	0.95946	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		4,122,716	2,933,739	0	1,188,978	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71160	0.00000	0.28840	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		1,394,551	-	-	-	1,394,551	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		345,162	-	-	-	-	-	345,162	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		16,634	-	-	-	-	-	-	-	16,634	-	-	-	-
71	Distribution Metering		31,461	-	-	-	-	-	-	-	-	31,461	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78003	0.00000	0.19306	0.00000	0.00930	0.01760	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,027,022	50,235	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01660	0.00000	0.39279	0.46070	0.00000	0.11403	0.00000	0.00550	0.01039	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		5,910,525	2,933,739	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49636	0.00000	0.20116	0.23594	0.00000	0.05840	0.00000	0.00281	0.00532	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		269,268	64,016	129,549	17,926	39,972	-	9,893	-	477	944	-	-	6,491
86	Retail 100%, Class = # Bills		2,910	-	-	-	-	-	-	-	-	-	-	-	2,910
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		272,178	64,016	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
89	General & Intangible Plant Allocators		1.00000	0.23520	0.47597	0.06586	0.14686	0.00000	0.03635	0.00000	0.00175	0.00347	0.00000	0.00000	0.03454
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		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
106	Total Gross Electric Plant Allocators		1.00000	0.48487	0.02095	0.19521	0.23202	0.00000	0.05743	0.00000	0.00277	0.00524	0.00000	0.00000	0.00151
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		780,551	780,551	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		102,143	102,143	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		121,925	121,925	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		70,549	70,549	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,075,168	1,075,168	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		3,985	3,985	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		574	574	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		721	721	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		544	544	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		165,245	-	-	165,245	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,481	-	-	1,481	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		172,548	5,823	0	166,726	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03375	0.00000	0.96625	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		1,247,716	1,080,991	0	166,726	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86638	0.00000	0.13362	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		242,464	-	-	-	242,464	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		92,061	-	-	-	-	-	92,061	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,192	-	-	-	-	-	-	-	5,192	-	-	-	-
139	Distribution Metering		9,807	-	-	-	-	-	-	-	-	9,807	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		349,524	0	0	0	242,464	0	92,061	0	5,192	9,807	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69370	0.00000	0.26339	0.00000	0.01485	0.02806	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		522,072	5,823	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.31935	0.46443	0.00000	0.17634	0.00000	0.00994	0.01878	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,597,240	1,080,991	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67679	0.00000	0.10438	0.15180	0.00000	0.05764	0.00000	0.00325	0.00614	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		124,588	29,620	59,941	8,294	18,495	-	4,578	-	221	437	-	-	3,003
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		791	-	-	-	-	-	-	-	-	-	-	-	791
156	General & Intangible Plant Total		125,380	29,620	59,941	8,294	18,495	0	4,578	0	221	437	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.23624	0.47808	0.06615	0.14751	0.00000	0.03651	0.00000	0.00176	0.00348	0.00000	0.00000	0.03026
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		1,722,689	1,110,610	59,941	175,020	260,959	0	96,638	0	5,412	10,244	0	0	3,864
172	Total Accum Deprec Allocators		1.00000	0.64470	0.03480	0.10160	0.15148	0.00000	0.05610	0.00000	0.00314	0.00595	0.00000	0.00000	0.00224
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		2,883,503	2,883,503	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(1,075,168)	(1,075,168)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,808,336	1,808,336	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		1,239,213	50,235	0	1,188,978	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(172,548)	(5,823)	0	(166,726)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,066,665	44,412	0	1,022,252	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04164	0.00000	0.95836	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
187	Distribution Reserve		(349,524)	0	0	0	(242,464)	0	(92,061)	0	(5,192)	(9,807)	0	0	0
188	Distribution Net Plant		1,438,286	0	0	0	1,152,088	0	253,101	0	11,443	21,654	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80101	0.00000	0.17597	0.00000	0.00796	0.01506	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		272,178	64,016	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
192	General & Intangible Reserve		(125,380)	(29,620)	(59,941)	(8,294)	(18,495)	0	(4,578)	0	(221)	(437)	0	0	(3,795)
193	General & Intangible Net Plant		146,798	34,396	69,607	9,632	21,477	0	5,316	0	256	507	0	0	5,606
194	General & Intangible Net Plant Allocators		1.00000	0.23431	0.47417	0.06561	0.14631	0.00000	0.03621	0.00000	0.00175	0.00346	0.00000	0.00000	0.03819
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		(118)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(118)
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	0.99989
205															
206	Total Gross Plant		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
207	Total Reserve		(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
208	Total Net Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
209	Total Net Plant Allocators		1.00000	0.42313	0.01561	0.23137	0.26313	0.00000	0.05794	0.00000	0.00262	0.00497	0.00000	0.00000	0.00123
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		48,211	48,211	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		6,178	6,178	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,035	4,035	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		122,728	122,728	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		53,176	-	-	53,176	-	-	-	-	-	-	-	-	-
218	Distribution Primary		42,819	-	-	-	42,819	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		8,112	-	-	-	-	-	8,112	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		65	-	-	-	-	-	-	-	65	-	-	-	-
223	Distribution Metering		147	-	-	-	-	-	-	-	-	147	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		5,040	1,198	2,425	336	748	-	185	-	9	18	-	-	121
227	Retail 100%, Class = Net Plant		(2,824)	(1,195)	(44)	(653)	(743)	-	(164)	-	(7)	(14)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		287,688	181,156	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
230	Total Construction Work in Progress Allocator		1.00000	0.62970	0.00828	0.18374	0.14886	0.00000	0.02827	0.00000	0.00023	0.00052	0.00000	0.00000	0.00041
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		25,271	25,271	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		317	317	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		4,551	-	-	4,551	-	-	-	-	-	-	-	-	-
237	Distribution Primary		667	-	-	-	667	-	-	-	-	-	-	-	-
238	Labor		734	174	353	49	109	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		31,540	25,763	353	4,600	776	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.81683	0.01119	0.14585	0.02459	0.00000	0.00085	0.00000	0.00004	0.00008	0.00000	0.00000	0.00056
241															
242															
243	**Working Capital**														
244	Production Base Demand		18,104	18,104	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,885	1,885	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,056	2,056	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		37,479	-	37,479	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,511	-	31,511	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		271	271	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(82,832)	(17,779)	(40,107)	(6,279)	(12,734)	-	(2,952)	-	(210)	(566)	-	-	(2,206)
255	Retail 100%, Class = # Bills		3,767	-	-	-	-	-	-	-	-	-	-	-	3,767
256	Retail 100%, Class = Prod		(56,739)	(56,739)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		110,331	46,684	1,722	25,527	29,032	-	6,393	-	289	548	-	-	136
258	Retail 100%, Class = T&D		(21,550)	(358)	-	(8,465)	(9,928)	-	(2,457)	-	(118)	(224)	-	-	-
259	Retail 100%, Class = Metering		959	-	-	-	-	-	-	-	-	959	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,452)	(2,452)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		89,631	43,459	1,878	17,497	20,797	-	5,147	-	248	470	-	-	136
264	Gross Trans Plant		(3,218)	(130)	-	(3,087)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		129,202	35,001	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
266	Total Working Capital Allocator		1.00000	0.27090	0.25142	0.19499	0.21026	0.00000	0.04745	0.00000	0.00162	0.00919	0.00000	0.00000	0.01418
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
271	Accumulated Depreciation		(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
272	Net Electric Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
273	Construction Work in Progress		287,688	181,156	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
274	Plant Held for Future Use		31,540	25,763	353	4,600	776	0	27	0	1	3	0	0	18
275	Working Capital		129,202	35,001	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
276	Total Rate Base		4,908,395	2,129,064	104,825	1,114,535	1,244,331	0	272,709	0	11,975	23,501	0	0	7,456
277	Total Rate Base Allocator		1.00000	0.43376	0.02136	0.22707	0.25351	0.00000	0.05556	0.00000	0.00244	0.00479	0.00000	0.00000	0.00152
278															
279															
280	**Class Revenue**														
281	Present Revenue		623,481	291,430	(5,103)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
282	Production Solar Demand		23,509	23,509	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		646,990	314,939	(5,103)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
286	Wholesale 100%														
287	Total Class Revenue		646,990	314,939	(5,103)	92,989	122,164	0	51,674	0	15,361	15,010	101	0	39,854
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48678	(0.00789)	0.14373	0.18882	0.00000	0.07987	0.00000	0.02374	0.02320	0.00016	0.00000	0.06160
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		765,838	341,817	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	4,859
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		765,838	341,817	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	4,859
294	Function Allocator for Electric Revenue		1.00000	0.44633	0.10360	0.16990	0.21424	0.00000	0.05012	0.00000	0.00245	0.00701	0.00000	0.00000	0.00635

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		2,777	-	-	2,777	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,059	-	-	-	-	-	1,059	-	-	-	-	-	-
301	Distribution Service		789	-	-	-	-	-	-	-	789	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		128	56	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,822	56	3	2,806	95	0	1,066	0	789	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01154	0.00057	0.58193	0.01965	0.00000	0.22117	0.00000	0.16362	0.00013	0.00000	0.00000	0.00140
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		9,016	9,016	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,347	1,347	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,092	4,092	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		15,224	15,224	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		34,132	-	34,132	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,096	-	3,096	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,767	-	2,767	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,585	-	2,585	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,580	0	42,580	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		57,804	15,224	42,580	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.26337	0.73663	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		65	65	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		5,909	-	-	5,909	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		34	-	-	34	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,084	140	0	5,943	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02306	0.00000	0.97694	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,448	-	-	-	12,448	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,779	-	-	-	-	-	2,779	-	-	-	-	-	-
344	Distribution Service		236	-	-	-	-	-	-	-	236	-	-	-	-
345	Distribution Metering		679	-	-	-	-	-	-	-	-	679	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,142	0	0	0	12,448	0	2,779	0	236	679	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77114	0.00000	0.17214	0.00000	0.01465	0.04207	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,852	-	-	-	-	-	-	-	-	-	-	-	1,852
356	Customer Accounting O&M		1,869	0	0	0	0	0	0	0	0	17	0	0	1,852
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	99
361	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	99
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		398	-	-	-	-	-	-	-	-	-	-	-	398
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
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		37,254	8,857	17,924	2,480	5,530	-	1,369	-	66	131	-	-	898
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,465	2,650	115	1,067	1,268	-	314	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		42,799	11,507	18,038	3,547	6,798	0	1,683	0	81	159	0	0	985
379	Admin & General O&M Allocators		1.00000	0.26886	0.42146	0.08288	0.15885	0.00000	0.03932	0.00000	0.00189	0.00372	0.00000	0.00000	0.02302
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		125,194	26,871	60,618	9,490	19,246	0	4,461	0	318	855	0	0	3,335
387	Total O&M Allocators		1.00000	0.21463	0.48419	0.07580	0.15373	0.00000	0.03564	0.00000	0.00254	0.00683	0.00000	0.00000	0.02664
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		125,194	26,871	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,335
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		91,232	91,232	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		15,017	15,017	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,362	8,362	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		23,782	23,782	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		138,393	138,393	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		430	430	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		283	283	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		29,852	-	-	29,852	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		271	-	-	271	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		31,109	986	0	30,123	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03170	0.00000	0.96830	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		169,503	139,380	0	30,123	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82229	0.00000	0.17771	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		41,916	-	-	-	41,916	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		10,987	-	-	-	-	-	10,987	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		553	-	-	-	-	-	-	-	553	-	-	-	-
423	Distribution Metering		2,059	-	-	-	-	-	-	-	-	2,059	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		55,516	0	0	0	41,916	0	10,987	0	553	2,059	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75503	0.00000	0.19791	0.00000	0.00997	0.03710	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		86,625	986	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.34774	0.48388	0.00000	0.12683	0.00000	0.00639	0.02377	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		225,018	139,380	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61942	0.00000	0.13387	0.18628	0.00000	0.04883	0.00000	0.00246	0.00915	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		18,555	4,411	8,927	1,235	2,754	-	682	-	33	65	-	-	447
438	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	259
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		18,813	4,411	8,927	1,235	2,754	0	682	0	33	65	0	0	706
441	General & Intangible Plant Allocators		1.00000	0.23447	0.47450	0.06566	0.14641	0.00000	0.03624	0.00000	0.00175	0.00346	0.00000	0.00000	0.03751
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		4,771	2,019	74	1,104	1,255	-	276	-	13	24	-	-	6
452	Retail 100%, Class = T&D		123	2	-	48	57	-	14	-	1	1	-	-	-
453	Retail 100%, Class = Metering		496	-	-	-	-	-	-	-	-	496	-	-	-
454	Retail 100%, Class = Dist Secondary		271	-	-	-	-	-	271	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,211	1,211	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		7,026	3,232	74	1,152	1,312	0	562	0	13	521	0	0	158
459															
460	Total Depreciation Expense		250,857	147,023	9,001	32,510	45,982	0	12,230	0	599	2,646	0	0	864
461	Total Depreciation Expense Allocators		1.00000	0.58608	0.03588	0.12960	0.18330	0.00000	0.04875	0.00000	0.00239	0.01055	0.00000	0.00000	0.00344
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,576	850	1,721	238	531	-	131	-	6	13	-	-	86
466	Net Total Plant		42,684	18,061	666	9,876	11,232	-	2,473	-	112	212	-	-	53
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		46,260	18,911	2,387	10,114	11,762	0	2,605	0	118	225	0	0	139
471	Total Taxes Other Allocator		1.00000	0.40880	0.05159	0.21863	0.25427	0.00000	0.05630	0.00000	0.00256	0.00486	0.00000	0.00000	0.00300

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	651,811	314,995	(5,100)	95,795	122,259	0	52,741	0	16,150	15,010	101	0	39,861
476	Total Oper. Exp. Before Tax	Line 20	421,997	192,672	72,001	52,042	76,909	0	19,278	0	1,034	3,724	0	0	4,337
477	Net Oper. Income (NOI) before Tax		229,815	122,323	(77,101)	43,753	45,350	0	33,463	0	15,116	11,286	101	0	35,523
478	Interest Expense	Line 8 x WACC	90,271	39,156	1,928	20,498	22,885	-	5,015	-	220	432	-	-	137
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	139,543	83,167	(79,029)	23,256	22,466	-	28,447	-	14,895	10,854	101	-	35,386
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	139,543	83,167	(79,029)	23,256	22,466	0	28,447	0	14,895	10,854	101	0	35,386
483	Fed & St Permanent Differences	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(148,936)	(72,214)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
485	State Taxable Income	Ln 482:484	(4,467)	13,341	(82,046)	(4,856)	(10,948)	0	20,177	0	14,497	10,099	101	0	35,169
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	(246)	734	(4,513)	(267)	(602)	-	1,110	-	797	555	6	-	1,934
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
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	7,946	4,706	(4,341)	1,332	1,298	-	1,580	-	820	598	6	-	1,947
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	139,543	83,167	(79,029)	23,256	22,466	-	28,447	-	14,895	10,854	101	-	35,386
494	Fed & St Permanent Differences	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(144,213)	(69,924)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
496	State Income Tax Exp. (Cur.)	Line 487	246	(734)	4,513	267	602	-	(1,110)	-	(797)	(555)	(6)	-	(1,934)
497	Fed. Taxable Income	Ln 493:496	502	14,898	(77,435)	(3,667)	(9,250)	-	19,339	-	13,713	9,569	96	-	33,241
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	105	3,128	(16,261)	(770)	(1,943)	-	4,061	-	2,880	2,009	20	-	6,981
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	105	3,128	(16,261)	(770)	(1,943)	-	4,061	-	2,880	2,009	20	-	6,981
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,720)	(834)	(36)	(336)	(399)	-	(99)	-	(5)	(9)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	7,949	4,500	(16,308)	2,185	1,103	-	4,532	-	2,896	2,040	20	-	6,981
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(140)	3,862	(20,774)	(1,037)	(2,545)	-	5,171	-	3,677	2,565	26	-	8,915
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	36,756	17,822	770	7,175	8,528	-	2,111	-	102	193	-	-	56
512	Total Direct Adjs.	Ln 489 + Ln 506	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
514	Total Amortization of ITC	Line 504	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
515	Total Amortization of PTC	Line 505	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	15,895	9,205	(20,648)	3,517	2,401	-	6,112	-	3,716	2,638	26	-	8,928
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.17%	26.02%	25.31%	26.31%	26.54%	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	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
524	Interest Expense	Line 8 x WACC	(90,271)	(39,156)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
525	Permanent Diff Fed & State	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
529	Amort of Excess ADIT	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(144,213)	(69,924)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
532	Deferred Tax Federal	Ln 531 x Ln 498	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
533	Base for FIT Computation	Ln 523:532	123,847	44,658	2,487	33,679	35,409	-	6,659	-	254	523	-	-	178
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	32,921	11,871	661	8,953	9,413	-	1,770	-	68	139	-	-	47
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
539	Amort of Excess ADIT	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	12,200	(607)	16	6,332	5,830	-	600	-	4	20	-	-	5
541	Total FIT - Deferred	Line 532	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
542	Total FIT - Current & Deferred	Ln 540:541	42,485	14,077	651	12,244	12,857	-	2,340	-	88	179	-	-	51
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
546	Interest Expense	Line 27 x WACC	(90,271)	(39,156)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
547	Permanent Diff Fed & State	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(148,936)	(72,214)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
549	State Deferred Tax	Ln 548 x Ln 486	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
550	Net FIT Allowable	Line 542	42,485	14,077	651	12,244	12,857	-	2,340	-	88	179	-	-	51
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	160,236	58,211	3,220	43,308	45,627	-	8,628	-	331	681	-	-	230
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	9,326	3,388	187	2,521	2,656	-	502	-	19	40	-	-	13
555	Total SIT - Deferred	Line 549	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
556	Total SIT - Current & Deferred	Ln 554:555	17,517	7,360	359	4,120	4,556	-	973	-	42	83	-	-	26
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	60,003	21,436	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
561	Total Income Tax Allocator		1.00000	0.35726	0.01683	0.27271	0.29021	0.00000	0.05520	0.00000	0.00217	0.00435	0.00000	0.00000	0.00127
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		6,802	6,802	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,186	1,186	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		955	955	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,705	-	13,705	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,689	-	1,689	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		733	-	733	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,210	-	2,210	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,310	8,973	18,337	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,626	89	-	2,537	-	-	-	-	-	-	-	-	-
575	Distribution		7,253	-	-	-	5,658	-	1,400	-	67	128	-	-	-
576	Subtotal Prod, Trans and Dist		37,189	9,061	18,337	2,537	5,658	0	1,400	0	67	128	0	0	0
577	Customer Accounts		669	-	-	-	-	-	-	-	-	6	-	-	663
578	Customer Service & Info.		121	-	-	-	-	-	-	-	-	-	-	-	121
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,114	9,061	18,337	2,537	5,658	-	1,400	-	67	134	-	-	919
581	Admin & General		17,079	4,060	8,217	1,137	2,535	-	628	-	30	60	-	-	412
582	Total		55,193	13,122	26,554	3,674	8,193	-	2,028	-	98	194	-	-	1,330
583	Total Labor Allocator		1.00000	0.23774	0.48111	0.06657	0.14845	0.00000	0.03674	0.00000	0.00177	0.00351	0.00000	0.00000	0.02410

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	70,789	32,972	1,992	12,726	22,982	-	-	-	0	116	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(19,201)	(12,216)	(922)	(1,845)	(4,181)	-	-	-	(0)	(37)	-	-	(1)
4	Net Plant in Service		51,589	20,757	1,070	10,880	18,801	-	-	-	0	80	-	-	1
5	Construction Work in Progress	Line 229	3,273	1,993	37	557	686	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	350	283	5	49	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,590	385	499	266	435	-	-	-	0	4	-	-	0
8	Total Rate Base		56,801	23,417	1,612	11,752	19,935	-	-	-	0	84	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	8,063	3,464	379	1,164	1,529	-	647	-	192	188	1	-	499
12	Revenue Credits	Line 307	32	1	0	30	2	-	-	-	0	0	-	-	0
13	Total Revenue		8,094	3,465	379	1,194	1,531	-	647	-	192	188	1	-	499
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,639	296	932	100	308	-	-	-	0	3	-	-	0
17	Depreciation	Line 460	2,845	1,617	138	343	737	-	-	-	0	9	-	-	0
18	Tax Other Than Income Tax	Line 470	541	208	37	107	188	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition	Line 471	(4)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,021	2,119	1,107	549	1,232	-	-	-	0	13	-	-	1
21	Income Tax Expense	Line 517	296	101	(202)	84	(70)	-	164	-	49	43	0	-	126
22	Total Operating Expense		5,317	2,220	905	632	1,162	-	164	-	49	57	0	-	127
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,778	1,244	(527)	561	369	-	483	-	144	131	1	-	372
26	Net Operating Income Required	Ln 8 x Ln 34	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,201)	(396)	(640)	(262)	(1,028)	-	483	-	144	125	1	-	372
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(1,614)	(532)	(859)	(352)	(1,381)	-	649	-	193	168	1	-	500
30															
31	Total Class Cost of Service	Ln 26+22-12	9,264	3,860	1,018	1,426	2,557	-	164	-	49	63	0	-	127
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.89%	5.31%	-32.68%	4.78%	1.85%	0.00%	0.00%	0.00%	103423.91%	155.36%	0.00%	0.00%	35398.85%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	8,063	3,464	379	1,164	1,529		647		192	188	1		499
37		Ln 29	1,614	532	859	352	1,381		(649)		(193)	(168)	(1)		(500)
38		Ln 37 / Ln 36	20.02%	15.37%	226.98%	30.24%	90.30%		-100.28%		-100.28%	-89.49%	-100.28%		-100.14%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		21,062	21,062	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,751	1,751	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,921	1,921	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		6,981	6,981	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		31,716	31,716	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		256	256	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		133	133	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		148	148	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		12,407	-	-	12,407	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		130	-	-	130	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		13,089	553	0	12,537	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04221	0.00000	0.95779	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		44,805	32,268	0	12,537	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.72019	0.00000	0.27981	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		22,342	-	-	-	22,342	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		113	-	-	-	-	-	-	-	-	113	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99496	0.00000	0.00000	0.00000	0.00001	0.00503	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		35,544	553	0	12,537	22,342	0	0	0	0	113	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01555	0.00000	0.35271	0.62856	0.00000	0.00000	0.00000	0.00001	0.00318	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		67,259	32,268	0	12,537	22,342	0	0	0	0	113	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47975	0.00000	0.18639	0.33217	0.00000	0.00000	0.00000	0.00000	0.00168	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,530	704	1,992	189	640	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,530	704	1,992	189	640	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.19946	0.56424	0.05354	0.18141	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00038
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		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.46578	0.02814	0.17977	0.32465	0.00000	0.00000	0.00000	0.00000	0.00164	0.00000	0.00000	0.00002
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		8,585	8,585	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,123	1,123	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,341	1,341	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		11,826	11,826	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,742	-	-	1,742	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,822	64	0	1,758	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03515	0.00000	0.96485	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		13,648	11,890	0	1,758	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87119	0.00000	0.12881	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		3,884	-	-	-	3,884	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		35	-	-	-	-	-	-	-	-	35	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,920	0	0	0	3,884	0	0	0	0	35	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99100	0.00000	0.00000	0.00000	0.00002	0.00898	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,742	64	0	1,758	3,884	0	0	0	0	35	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.30617	0.67653	0.00000	0.00000	0.00000	0.00001	0.00613	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		17,567	11,890	0	1,758	3,884	0	0	0	0	35	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67681	0.00000	0.10007	0.22112	0.00000	0.00000	0.00000	0.00000	0.00200	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,633	326	922	87	296	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,633	326	922	87	296	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.19947	0.56427	0.05355	0.18142	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00033
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		19,201	12,216	922	1,845	4,181	0	0	0	0	37	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.63620	0.04800	0.09611	0.21774	0.00000	0.00000	0.00000	0.00000	0.00192	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		31,716	31,716	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
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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
177	Production Reserve		(11,826)	(11,826)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		19,890	19,890	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		13,089	553	0	12,537	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,822)	(64)	0	(1,758)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		11,267	488	0	10,779	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04336	0.00000	0.95664	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
187	Distribution Reserve		(3,920)	0	0	0	(3,884)	0	0	0	(0)	(35)	0	0	0
188	Distribution Net Plant		18,535	0	0	0	18,457	0	0	0	0	78	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99580	0.00000	0.00000	0.00000	0.00001	0.00419	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,530	704	1,992	189	640	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(1,633)	(326)	(922)	(87)	(296)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,897	378	1,070	102	344	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.19946	0.56422	0.05354	0.18140	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00042
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	0.00216	0.00611	0.00058	0.00197	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98917
205															
206	Total Gross Plant		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
207	Total Reserve		(19,201)	(12,216)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
208	Total Net Plant in Service		51,589	20,757	1,070	10,880	18,801	0	0	0	0	80	0	0	1
209	Total Net Plant Allocators		1.00000	0.40235	0.02074	0.21090	0.36445	0.00000	0.00000	0.00000	0.00000	0.00154	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		530	530	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,350	1,350	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		561	-	-	561	-	-	-	-	-	-	-	-	-
218	Distribution Primary		686	-	-	-	686	-	-	-	-	-	-	-	-
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		66	13	37	4	12	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(33)	(13)	(1)	(7)	(12)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,273	1,993	37	557	686	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.60876	0.01118	0.17028	0.20961	0.00000	0.00000	0.00000	0.00000	0.00016	0.00000	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		278	278	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		48	-	-	48	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		350	283	5	49	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.81023	0.01552	0.13869	0.03553	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		576	-	576	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		484	-	484	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,085)	(196)	(617)	(66)	(204)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(624)	(624)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,276	513	26	269	465	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(253)	(4)	-	(89)	(159)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(27)	(27)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,026	478	29	184	333	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(1)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,590	385	499	266	435	0	0	0	0	4	0	0	0
266	Total Working Capital Allocator		1.00000	0.24216	0.31415	0.16709	0.27376	0.00000	0.00000	0.00000	0.00000	0.00268	0.00000	0.00000	0.00016
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
271	Accumulated Depreciation		(19,201)	(12,216)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
272	Net Electric Plant in Service		51,589	20,757	1,070	10,880	18,801	0	0	0	0	80	0	0	1
273	Construction Work in Progress		3,273	1,993	37	557	686	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		350	283	5	49	12	0	0	0	0	0	0	0	0
275	Working Capital		1,590	385	499	266	435	0	0	0	0	4	0	0	0
276	Total Rate Base		56,801	23,417	1,612	11,752	19,935	0	0	0	0	84	0	0	1
277	Total Rate Base Allocator		1.00000	0.41227	0.02837	0.20689	0.35096	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Present Revenue		7,804	3,205	379	1,164	1,529	-	647	-	192	188	1	-	499
282	Production Solar Demand		259	259	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		8,063	3,464	379	1,164	1,529	-	647	-	192	188	1	-	499
286	Wholesale 100%														
287	Total Class Revenue		8,063	3,464	379	1,164	1,529	0	647	0	192	188	1	0	499
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.42963	0.04695	0.14436	0.18966	0.00000	0.08022	0.00000	0.02385	0.02330	0.00016	0.00000	0.06187
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		9,000	3,760	1,220	1,372	2,629	-	-	-	0	19	-	-	1
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		9,000	3,760	1,220	1,372	2,629	-	-	-	0	19	-	-	1
294	Function Allocator for Electric Revenue		1.00000	0.41773	0.13554	0.15244	0.29207	0.00000	0.00000	0.00000	0.00000	0.00214	0.00000	0.00000	0.00008

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		29	-	-	29	-	-	-	-	-	-	-	-	-
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		1	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		32	1	0	30	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01927	0.00133	0.93123	0.04779	0.00000	0.00000	0.00000	0.00029	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		167	167	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		525	-	525	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		655	0	655	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		822	167	655	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.20368	0.79632	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		62	-	-	62	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		64	2	0	63	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02403	0.00000	0.97597	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		199	-	-	-	199	-	-	-	-	-	-	-	-
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		202	0	0	0	199	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98791	0.00000	0.00000	0.00000	0.00001	0.01208	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	0.18722	0.00000	0.00000	0.81278
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		488	97	276	26	89	-	-	-	0	0	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		63	29	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		551	127	277	37	109	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.22973	0.50339	0.06789	0.19770	0.00000	0.00000	0.00000	0.00000	0.00104	0.00000	0.00000	0.00025
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		1,639	296	932	100	308	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.18027	0.56846	0.06103	0.18807	0.00000	0.00000	0.00000	0.00000	0.00187	0.00000	0.00000	0.00029
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		1,639	296	932	100	308	-	-	-	0	3	-	-	0
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,003	1,003	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		165	165	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		92	92	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		262	262	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,522	1,522	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		3	3	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		315	-	-	315	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		328	11	0	318	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03303	0.00000	0.96697	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		1,851	1,533	0	318	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82838	0.00000	0.17162	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		672	-	-	-	672	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		679	0	0	0	672	0	0	0	0	7	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98910	0.00000	0.00000	0.00000	0.00001	0.01089	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,007	11	0	318	672	0	0	0	0	7	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01077	0.00000	0.31529	0.66660	0.00000	0.00000	0.00000	0.00001	0.00734	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,530	1,533	0	318	672	0	0	0	0	7	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60604	0.00000	0.12556	0.26547	0.00000	0.00000	0.00000	0.00000	0.00292	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		243	49	137	13	44	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		243	49	137	13	44	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.19946	0.56422	0.05354	0.18141	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00041
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		55	22	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		1	0	-	1	1	-	-	-	0	0	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		13	13	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		72	36	1	12	21	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		2,845	1,617	138	343	737	0	0	0	0	9	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.56848	0.04865	0.12051	0.25897	0.00000	0.00000	0.00000	0.00000	0.00334	0.00000	0.00000	0.00004
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		47	9	26	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		494	199	10	104	180	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		541	208	37	107	188	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.38476	0.06788	0.19726	0.34858	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00004

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	8,094	3,465	379	1,194	1,531	0	647	0	192	188	1	0	499
476	Total Oper. Exp. Before Tax	Line 20	5,021	2,119	1,107	549	1,232	0	0	0	0	13	0	0	1
477	Net Oper. Income (NOI) before Tax		3,073	1,345	(728)	645	299	0	647	0	192	175	1	0	498
478	Interest Expense	Line 8 x WACC	1,045	431	30	216	367	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	2,029	915	(758)	429	(68)	-	647	-	192	173	1	-	498
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	2,029	915	(758)	429	(68)	0	647	0	192	173	1	0	498
483	Fed & St Permanent Differences	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,705)	(794)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	380	147	(804)	132	(603)	0	647	0	192	170	1	0	498
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	21	8	(44)	7	(33)	-	36	-	11	9	0	-	27
488	State Income Tax (Def.)	Ln 484 x Ln 486	94	44	3	17	30	-	-	-	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	115	52	(42)	24	(3)	-	36	-	11	10	0	-	27
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	2,029	915	(758)	429	(68)	-	647	-	192	173	1	-	498
494	Fed & St Permanent Differences	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,651)	(769)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	(21)	(8)	44	(7)	33	-	(36)	-	(11)	(9)	(0)	-	(27)
497	Fed. Taxable Income	Ln 493:496	413	164	(759)	135	(553)	-	611	-	182	161	1	-	471
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	87	34	(159)	28	(116)	-	128	-	38	34	0	-	99
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	87	34	(159)	28	(116)	-	128	-	38	34	0	-	99
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	347	162	10	62	113	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(20)	(9)	(1)	(4)	(6)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(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	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	181	49	(160)	59	(67)	-	128	-	38	34	0	-	99
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	108	42	(204)	36	(149)	-	164	-	49	43	0	-	126
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	421	196	12	76	137	-	-	-	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	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	296	101	(202)	84	(70)	-	164	-	49	43	0	-	126
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.00%	26.02%	25.30%	25.90%	19.05%	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	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,045)	(431)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	56	26	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	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(1,651)	(769)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	347	162	10	62	113	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,454	491	38	355	567	-	-	-	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	386	131	10	94	151	-	-	-	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	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	154	(7)	0	67	93	-	-	-	0	0	-	-	0
541	Total FIT - Deferred	Line 532	347	162	10	62	113	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	501	155	10	129	206	-	-	-	0	1	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,045)	(431)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,705)	(794)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
549	State Deferred Tax	Ln 548 x Ln 486	94	44	3	17	30	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	501	155	10	129	206	-	-	-	0	1	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,880	640	50	457	731	-	-	-	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	109	37	3	27	43	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	94	44	3	17	30	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	203	81	6	43	73	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	704	236	16	173	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.33502	0.02206	0.24516	0.39640	0.00000	0.00000	0.00000	0.00000	0.00133	0.00000	0.00000	0.00002
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		211	-	211	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		381	99	282	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	91	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		499	100	282	27	91	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		500	100	282	27	91	-	-	-	0	0	-	-	0
581	Admin & General		224	45	126	12	41	-	-	-	0	0	-	-	0
582	Total		723	144	408	39	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.19949	0.56431	0.05355	0.18143	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00026

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	812,367	457,597	24,944	179,294	130,770	-	10,794	-	24	899	8,017	-	28
3	Accum. Depreciation & Amort.	Line 171	(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	-	(2,938)	-	(8)	(284)	(3,274)	-	(12)
4	Net Plant in Service		574,991	288,066	13,402	153,294	106,982	-	7,856	-	16	615	4,743	-	17
5	Construction Work in Progress	Line 229	40,787	27,653	458	7,852	3,904	-	247	-	0	4	668	-	0
6	Plant Held for Future Use	Line 239	4,756	3,933	68	683	71	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,178	5,343	6,255	3,743	2,476	-	186	-	0	33	136	-	6
8	Total Rate Base		638,712	324,994	20,183	165,572	113,432	-	8,291	-	17	652	5,548	-	23
9															
10	Revenue														
11	Class Revenue	Line 287	75,114	48,074	(11,639)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
12	Revenue Credits	Line 307	468	8	1	417	9	-	32	-	1	0	0	-	0
13	Total Revenue		75,582	48,083	(11,638)	11,084	14,023	-	5,960	-	1,763	1,722	12	-	4,572
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	19,171	4,102	11,672	1,410	1,754	-	136	-	0	24	63	-	10
17	Depreciation	Line 460	33,667	22,443	1,733	4,830	4,192	-	372	-	1	73	21	-	3
18	Tax Other Than Income Tax	Line 470	6,055	2,887	460	1,502	1,072	-	79	-	0	6	48	-	0
19	Gain/Loss on Disposition	Line 471	(41)	(20)	(1)	(11)	(8)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		58,852	29,411	13,863	7,731	7,011	-	586	-	1	103	132	-	13
21	Income Tax Expense	Line 517	(1,393)	1,405	(6,676)	(275)	948	-	1,290	-	446	404	(91)	-	1,155
22	Total Operating Expense		57,459	30,816	7,187	7,456	7,959	-	1,876	-	448	507	41	-	1,168
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	18,123	17,267	(18,825)	3,628	6,064	-	4,084	-	1,315	1,215	(29)	-	3,404
26	Net Operating Income Required	Ln 8 x Ln 34	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(26,620)	(5,499)	(20,239)	(7,970)	(1,882)	-	3,503	-	1,314	1,169	(418)	-	3,402
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(35,758)	(7,387)	(27,186)	(10,706)	(2,528)	-	4,706	-	1,765	1,570	(562)	-	4,570
30															
31	Total Class Cost of Service	Ln 26+22-12	101,734	53,574	8,600	18,638	15,897	-	2,425	-	448	553	430	-	1,170
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.84%	5.31%	-93.27%	2.19%	5.35%	0.00%	49.26%	0.00%	7794.60%	186.37%	-0.53%	0.00%	15004.67%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	75,114	48,074	(11,639)	10,668	14,015		5,928		1,762	1,722	12		4,572
37		Ln 29	35,758	7,387	27,186	10,706	2,528		(4,706)		(1,765)	(1,570)	562		(4,570)
38		Ln 37 / Ln 36	47.60%	15.37%	-233.59%	100.36%	18.04%		-79.39%		-100.18%	-91.19%	4843.78%		-99.95%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		292,311	292,311	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		24,298	24,298	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		26,665	26,665	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		96,883	96,883	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		440,157	440,157	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		3,551	3,551	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		209	209	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		1,852	1,852	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,057	2,057	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		174,798	-	-	174,798	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,833	-	-	1,833	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		184,299	7,668	0	176,631	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04161	0.00000	0.95839	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		624,456	447,825	0	176,631	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71714	0.00000	0.28286	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		127,126	-	-	-	127,126	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,494	-	-	-	-	-	10,494	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23	-	-	-	-	-	-	-	23	-	-	-	-
71	Distribution Metering		872	-	-	-	-	-	-	-	-	872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86889	0.00000	0.07172	0.00000	0.00016	0.00596	0.05326	0.00000	0.00000
77															
78	Total Trans and Dist Plant		330,608	7,668	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02319	0.00000	0.53426	0.38452	0.00000	0.03174	0.00000	0.00007	0.00264	0.02357	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		770,765	447,825	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58101	0.00000	0.22916	0.16494	0.00000	0.01361	0.00000	0.00003	0.00113	0.01011	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		41,593	9,772	24,944	2,663	3,644	-	301	-	1	26	223	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		41,602	9,772	24,944	2,663	3,644	0	301	0	1	26	223	0	29
89	General & Intangible Plant Allocators		1.00000	0.23489	0.59958	0.06401	0.08759	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00069
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		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
106	Total Gross Electric Plant Allocators		1.00000	0.56329	0.03070	0.22071	0.16097	0.00000	0.01329	0.00000	0.00003	0.00111	0.00987	0.00000	0.00004
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		119,148	119,148	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		15,592	15,592	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		18,611	18,611	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		10,769	10,769	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		164,121	164,121	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		88	88	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		24,548	-	-	24,548	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		220	-	-	220	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		25,657	889	0	24,768	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03464	0.00000	0.96536	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		189,778	165,010	0	24,768	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86949	0.00000	0.13051	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		22,103	-	-	-	22,103	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,799	-	-	-	-	-	2,799	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
139	Distribution Metering		272	-	-	-	-	-	-	-	-	272	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		28,351	0	0	0	22,103	0	2,799	0	7	272	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77961	0.00000	0.09872	0.00000	0.00026	0.00959	0.11182	0.00000	0.00000
145															
146	Total Trans and Dist Plant		54,008	889	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01646	0.00000	0.45860	0.40925	0.00000	0.05182	0.00000	0.00014	0.00504	0.05870	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		218,129	165,010	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75648	0.00000	0.11355	0.10133	0.00000	0.01283	0.00000	0.00003	0.00125	0.01453	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		19,245	4,521	11,541	1,232	1,686	-	139	-	0	12	103	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		19,247	4,521	11,541	1,232	1,686	0	139	0	0	12	103	0	12
157	General & Intangible Plant Allocators		1.00000	0.23491	0.59963	0.06402	0.08760	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	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		237,377	169,531	11,541	26,000	23,789	0	2,938	0	8	284	3,274	0	12
172	Total Accum Deprec Allocators		1.00000	0.71419	0.04862	0.10953	0.10022	0.00000	0.01238	0.00000	0.00003	0.00120	0.01379	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		440,157	440,157	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(164,121)	(164,121)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		276,036	276,036	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		184,299	7,668	0	176,631	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(25,657)	(889)	0	(24,768)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		158,642	6,779	0	151,863	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04273	0.00000	0.95727	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
187	Distribution Reserve		(28,351)	0	0	0	(22,103)	0	(2,799)	0	(7)	(272)	(3,170)	0	0
188	Distribution Net Plant		117,958	0	0	0	105,024	0	7,695	0	16	600	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89035	0.00000	0.06523	0.00000	0.00014	0.00509	0.03919	0.00000	0.00000
190															
191	General & Intangible Gross Plant		41,602	9,772	24,944	2,663	3,644	0	301	0	1	26	223	0	29
192	General & Intangible Reserve		(19,247)	(4,521)	(11,541)	(1,232)	(1,686)	0	(139)	0	(0)	(12)	(103)	0	(12)
193	General & Intangible Net Plant		22,355	5,250	13,402	1,431	1,958	0	162	0	0	14	120	0	17
194	General & Intangible Net Plant Allocators		1.00000	0.23487	0.59953	0.06401	0.08758	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00076
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	0.00140	0.00356	0.00038	0.00052	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99406
205															
206	Total Gross Plant		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
207	Total Reserve		(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
208	Total Net Plant in Service		574,991	288,066	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
209	Total Net Plant Allocators		1.00000	0.50099	0.02331	0.26660	0.18606	0.00000	0.01366	0.00000	0.00003	0.00107	0.00825	0.00000	0.00003
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		7,359	7,359	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		943	943	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		18,734	18,734	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,900	-	-	7,900	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,903	-	-	-	3,903	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		779	183	467	50	68	-	6	-	0	0	4	-	0
227	Retail 100%, Class = Net Plant		(364)	(182)	(8)	(97)	(68)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		40,787	27,653	458	7,852	3,904	0	247	0	0	4	668	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.67798	0.01124	0.19252	0.09571	0.00000	0.00606	0.00000	0.00000	0.00010	0.01637	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		3,858	3,858	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		676	-	-	676	-	-	-	-	-	-	-	-	-
237	Distribution Primary		61	-	-	-	61	-	-	-	-	-	-	-	-
238	Labor		113	27	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		4,756	3,933	68	683	71	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.82684	0.01429	0.14368	0.01487	0.00000	0.00017	0.00000	0.00000	0.00001	0.00013	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		2,764	2,764	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		288	288	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,216	-	7,216	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,067	-	6,067	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,684)	(2,714)	(7,722)	(933)	(1,161)	-	(90)	-	(0)	(16)	(42)	-	(7)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(8,661)	(8,661)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,224	7,126	332	3,792	2,647	-	194	-	0	15	117	-	0
258	Retail 100%, Class = T&D		(2,354)	(55)	-	(1,257)	(905)	-	(75)	-	(0)	(6)	(55)	-	-
259	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	27	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(374)	(374)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		11,777	6,634	362	2,599	1,896	-	156	-	0	13	116	-	0
264	Gross Trans Plant		(479)	(20)	-	(459)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,178	5,343	6,255	3,743	2,476	0	186	0	0	33	136	0	6
266	Total Working Capital Allocator		1.00000	0.29392	0.34408	0.20589	0.13623	0.00000	0.01025	0.00000	0.00002	0.00181	0.00750	0.00000	0.00031
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
271	Accumulated Depreciation		(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
272	Net Electric Plant in Service		574,991	288,066	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
273	Construction Work in Progress		40,787	27,653	458	7,852	3,904	0	247	0	0	4	668	0	0
274	Plant Held for Future Use		4,756	3,933	68	683	71	0	1	0	0	0	1	0	0
275	Working Capital		18,178	5,343	6,255	3,743	2,476	0	186	0	0	33	136	0	6
276	Total Rate Base		638,712	324,994	20,183	165,572	113,432	0	8,291	0	17	652	5,548	0	23
277	Total Rate Base Allocator		1.00000	0.50883	0.03160	0.25923	0.17760	0.00000	0.01298	0.00000	0.00003	0.00102	0.00869	0.00000	0.00004
278															
279															
280	**Class Revenue**														
281	Present Revenue		71,525	44,486	(11,639)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
282	Production Solar Demand		3,589	3,589	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		75,114	48,074	(11,639)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
286	Wholesale 100%														
287	Total Class Revenue		75,114	48,074	(11,639)	10,668	14,015	0	5,928	0	1,762	1,722	12	0	4,572
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.64002	(0.15495)	0.14202	0.18658	0.00000	0.07892	0.00000	0.02346	0.02292	0.00015	0.00000	0.06087
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		103,595	52,177	15,277	19,330	14,957	-	1,167	-	3	149	521	-	15
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		103,595	52,177	15,277	19,330	14,957	-	1,167	-	3	149	521	-	15
294	Function Allocator for Electric Revenue		1.00000	0.50367	0.14747	0.18659	0.14438	0.00000	0.01126	0.00000	0.00003	0.00144	0.00503	0.00000	0.00014

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
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		17	8	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		468	8	1	417	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01815	0.00113	0.89027	0.01845	0.00000	0.06924	0.00000	0.00237	0.00004	0.00031	0.00000	0.00004
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,376	1,376	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		117	117	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		206	206	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		625	625	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,324	2,324	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		6,572	-	6,572	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		596	-	596	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		533	-	533	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,198	0	8,198	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		10,522	2,324	8,198	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22085	0.77915	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		878	-	-	878	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		904	21	0	883	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02368	0.00000	0.97632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,135	-	-	-	1,135	-	-	-	-	-	-	-	-
343	Distribution Secondary		84	-	-	-	-	-	84	-	-	-	-	-	-
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		1,264	0	0	0	1,135	0	84	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.89806	0.00000	0.06686	0.00000	0.00026	0.01490	0.01991	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	0.07615	0.00000	0.00000	0.92385
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		5,755	1,352	3,451	368	504	-	42	-	0	4	31	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		718	405	22	158	116	-	10	-	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		6,473	1,756	3,473	527	620	0	51	0	0	4	38	0	3
379	Admin & General O&M Allocators		1.00000	0.27136	0.53656	0.08141	0.09574	0.00000	0.00790	0.00000	0.00002	0.00068	0.00587	0.00000	0.00046
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		19,171	4,102	11,672	1,410	1,754	0	136	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.21396	0.60882	0.07354	0.09152	0.00000	0.00708	0.00000	0.00002	0.00124	0.00329	0.00000	0.00053
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		19,171	4,102	11,672	1,410	1,754	-	136	-	0	24	63	-	10
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		13,926	13,926	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,292	2,292	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,276	1,276	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		3,630	3,630	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		21,125	21,125	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		66	66	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,435	-	-	4,435	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		4,626	151	0	4,475	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03255	0.00000	0.96745	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		25,751	21,276	0	4,475	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82622	0.00000	0.17378	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		3,821	-	-	-	3,821	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		4,213	0	0	0	3,821	0	334	0	1	57	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90697	0.00000	0.07928	0.00000	0.00019	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		8,838	151	0	4,475	3,821	0	334	0	1	57	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01703	0.00000	0.50631	0.43232	0.00000	0.03779	0.00000	0.00009	0.00646	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		29,964	21,276	0	4,475	3,821	0	334	0	1	57	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71005	0.00000	0.14935	0.12752	0.00000	0.01115	0.00000	0.00003	0.00191	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,866	673	1,719	184	251	-	21	-	0	2	15	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,867	673	1,719	184	251	0	21	0	0	2	15	0	2
441	General & Intangible Plant Allocators		1.00000	0.23487	0.59954	0.06401	0.08758	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00075
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		615	308	14	164	114	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		13	0	-	7	5	-	0	-	0	0	0	-	-
453	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		185	185	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		836	493	14	171	120	0	17	0	0	14	5	0	0
459															
460	Total Depreciation Expense		33,667	22,443	1,733	4,830	4,192	0	372	0	1	73	21	0	3
461	Total Depreciation Expense Allocators		1.00000	0.66661	0.05148	0.14346	0.12451	0.00000	0.01104	0.00000	0.00003	0.00218	0.00062	0.00000	0.00008
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		552	130	331	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		5,503	2,757	128	1,467	1,024	-	75	-	0	6	45	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,055	2,887	460	1,502	1,072	0	79	0	0	6	48	0	0
471	Total Taxes Other Allocator		1.00000	0.47672	0.07589	0.24812	0.17708	0.00000	0.01308	0.00000	0.00003	0.00103	0.00799	0.00000	0.00007

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	75,582	48,083	(11,638)	11,084	14,023	0	5,960	0	1,763	1,722	12	0	4,572
476	Total Oper. Exp. Before Tax	Line 20	58,852	29,411	13,863	7,731	7,011	0	586	0	1	103	132	0	13
477	Net Oper. Income (NOI) before Tax		16,730	18,672	(25,501)	3,353	7,012	0	5,374	0	1,762	1,619	(120)	0	4,559
478	Interest Expense	Line 8 x WACC	11,747	5,977	371	3,045	2,086	-	152	-	0	12	102	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,983	12,695	(25,872)	308	4,926	-	5,222	-	1,762	1,607	(222)	-	4,558
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,983	12,695	(25,872)	308	4,926	0	5,222	0	1,762	1,607	(222)	0	4,558
483	Fed & St Permanent Differences	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(19,569)	(11,023)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
485	State Taxable Income	Ln 482:484	(13,939)	2,036	(26,453)	(3,868)	1,880	0	4,970	0	1,761	1,586	(409)	0	4,558
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	(767)	112	(1,455)	(213)	103	-	273	-	97	87	(22)	-	251
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,076	606	33	238	173	-	14	-	0	1	11	-	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	310	718	(1,422)	25	277	-	288	-	97	88	(12)	-	251
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,983	12,695	(25,872)	308	4,926	-	5,222	-	1,762	1,607	(222)	-	4,558
494	Fed & St Permanent Differences	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(18,949)	(10,674)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	767	(112)	1,455	213	(103)	-	(273)	-	(97)	(87)	22	-	(251)
497	Fed. Taxable Income	Ln 493:496	(12,552)	2,274	(24,979)	(3,518)	1,877	-	4,705	-	1,664	1,499	(380)	-	4,307
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	(2,636)	478	(5,246)	(739)	394	-	988	-	349	315	(80)	-	904
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(2,636)	478	(5,246)	(739)	394	-	988	-	349	315	(80)	-	904
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(226)	(127)	(7)	(50)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(1,703)	687	(5,255)	(300)	672	-	1,002	-	349	316	(79)	-	904
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(3,402)	590	(6,701)	(952)	498	-	1,261	-	446	402	(102)	-	1,155
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	4,830	2,720	148	1,066	777	-	64	-	0	5	48	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
514	Total Amortization of ITC	Line 504	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
515	Total Amortization of PTC	Line 505	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(1,393)	1,405	(6,676)	(275)	948	-	1,290	-	446	404	(91)	-	1,155
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	28.39%	26.02%	25.33%	36.20%	25.84%	0.00%	25.38%	0.00%	25.35%	25.36%	24.67%	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	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
524	Interest Expense	Line 8 x WACC	(11,747)	(5,977)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(18,949)	(10,674)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
533	Base for FIT Computation	Ln 523:532	15,854	6,817	479	5,003	3,228	-	202	-	0	15	109	-	1
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	4,214	1,812	127	1,330	858	-	54	-	0	4	29	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1,394	(93)	3	941	531	-	18	-	0	1	(7)	-	0
541	Total FIT - Deferred	Line 532	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	5,374	2,149	125	1,819	1,172	-	71	-	0	5	32	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
546	Interest Expense	Line 27 x WACC	(11,747)	(5,977)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(19,569)	(11,023)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
549	State Deferred Tax	Ln 548 x Ln 486	1,076	606	33	238	173	-	14	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	5,374	2,149	125	1,819	1,172	-	71	-	0	5	32	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	20,524	8,886	620	6,434	4,159	-	262	-	0	19	143	-	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	1,195	517	36	374	242	-	15	-	0	1	8	-	0
555	Total SIT - Deferred	Line 549	1,076	606	33	238	173	-	14	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,271	1,123	69	612	415	-	30	-	0	2	19	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	7,644	3,272	194	2,431	1,587	-	101	-	0	7	51	-	0
561	Total Income Tax Allocator		1.00000	0.42805	0.02544	0.31800	0.20765	0.00000	0.01317	0.00000	0.00002	0.00095	0.00669	0.00000	0.00003
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,038	1,038	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		181	181	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,639	-	2,639	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		141	-	141	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		426	-	426	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,900	1,370	3,531	0	0	0	0	0	0	0	0	0	0
574	Transmission		390	14	-	377	-	-	-	-	-	-	-	-	-
575	Distribution		594	-	-	-	516	-	43	-	0	4	32	-	-
576	Subtotal Prod, Trans and Dist		5,884	1,383	3,531	377	516	0	43	0	0	4	32	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		5,887	1,383	3,531	377	516	-	43	-	0	4	32	-	3
581	Admin & General		2,638	620	1,582	169	231	-	19	-	0	2	14	-	1
582	Total		8,526	2,003	5,113	546	747	-	62	-	0	5	46	-	4
583	Total Labor Allocator		1.00000	0.23494	0.59971	0.06403	0.08761	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00047

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	126,484	10,521	3,279	1,553	49,735	-	10,807	-	22,870	15,318	-	-	12,400
3	Accum. Depreciation & Amort.	Line 171	(34,829)	(3,898)	(1,517)	(225)	(9,047)	-	(2,942)	-	(7,234)	(4,842)	-	-	(5,124)
4	Net Plant in Service		91,654	6,623	1,762	1,328	40,687	-	7,866	-	15,636	10,476	-	-	7,276
5	Construction Work in Progress	Line 229	2,813	636	60	68	1,485	-	248	-	89	71	-	-	156
6	Plant Held for Future Use	Line 239	159	90	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,375	123	822	32	942	-	187	-	279	561	-	-	2,429
8	Total Rate Base		100,001	7,472	2,654	1,434	43,141	-	8,301	-	16,006	11,109	-	-	9,885
9															
10	Revenue														
11	Class Revenue	Line 287	11,232	1,105	4,098	1,663	2,185	-	924	-	275	268	2	-	713
12	Revenue Credits	Line 307	1,103	0	0	4	3	-	32	-	1,054	0	-	-	9
13	Total Revenue		12,335	1,105	4,098	1,667	2,188	-	957	-	1,329	269	2	-	722
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	7,694	94	1,535	12	667	-	136	-	424	404	-	-	4,421
17	Depreciation	Line 460	5,949	516	228	42	1,594	-	372	-	801	1,251	-	-	1,146
18	Tax Other Than Income Tax	Line 470	1,075	66	60	13	408	-	79	-	158	106	-	-	184
19	Gain/Loss on Disposition	Line 471	(6)	(0)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
20	Operating Expense before Tax		14,712	676	1,823	67	2,666	-	587	-	1,383	1,760	-	-	5,750
21	Income Tax Expense	Line 517	(1,463)	32	549	396	(437)	-	22	-	(168)	(483)	0	-	(1,374)
22	Total Operating Expense		13,249	708	2,371	463	2,230	-	608	-	1,215	1,277	0	-	4,376
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	(913)	397	1,726	1,204	(42)	-	348	-	114	(1,008)	1	-	(3,654)
26	Net Operating Income Required	Ln 8 x Ln 34	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(7,919)	(126)	1,541	1,103	(3,064)	-	(233)	-	(1,007)	(1,787)	1	-	(4,347)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(10,637)	(170)	2,069	1,482	(4,116)	-	(313)	-	(1,352)	(2,400)	2	-	(5,839)
30															
31	Total Class Cost of Service	Ln 26+22-12	19,151	1,232	2,557	560	5,249	-	1,157	-	1,282	2,055	0	-	5,059
32															
33	Rate of Return Earned	Ln 25 / Ln 8	-0.91%	5.31%	65.06%	83.93%	-0.10%	0.00%	4.19%	0.00%	0.71%	-9.08%	0.00%	0.00%	-36.97%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	11,232	1,105	4,098	1,663	2,185		924		275	268	2		713
37		Ln 29	10,637	170	(2,069)	(1,482)	4,116		313		1,352	2,400	(2)		5,839
38		Ln 37 / Ln 36	94.70%	15.37%	-50.50%	-89.13%	188.40%		33.92%		492.34%	894.13%	-100.28%		819.25%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,721	6,721	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		559	559	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		613	613	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,227	2,227	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,120	10,120	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		82	82	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,514	-	-	1,514	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		1,707	176	0	1,530	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.10331	0.00000	0.89669	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		11,826	10,296	0	1,530	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.87060	0.00000	0.12940	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		48,349	-	-	-	48,349	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,506	-	-	-	-	-	10,506	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		22,233	-	-	-	-	-	-	-	22,233	-	-	-	-
71	Distribution Metering		14,872	-	-	-	-	-	-	-	-	14,872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50385	0.00000	0.10949	0.00000	0.23169	0.15498	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		97,666	176	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00181	0.00000	0.01567	0.49504	0.00000	0.10757	0.00000	0.22764	0.15227	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		107,786	10,296	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.09552	0.00000	0.01420	0.44856	0.00000	0.09747	0.00000	0.20627	0.13798	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		14,903	225	3,279	23	1,386	-	301	-	637	446	-	-	8,605
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		18,761	225	3,279	23	1,386	0	301	0	637	446	0	0	12,463
89	General & Intangible Plant Allocators		1.00000	0.01198	0.17480	0.00123	0.07387	0.00000	0.01605	0.00000	0.03397	0.02379	0.00000	0.00000	0.66432
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		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
106	Total Gross Electric Plant Allocators		1.00000	0.08318	0.02593	0.01228	0.39321	0.00000	0.08544	0.00000	0.18081	0.12111	0.00000	0.00000	0.09804
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,739	2,739	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		358	358	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		428	428	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,773	3,773	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		213	-	-	213	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		235	20	0	215	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.08695	0.00000	0.91305	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		4,008	3,794	0	215	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.94647	0.00000	0.05353	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		8,406	-	-	-	8,406	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,802	-	-	-	-	-	2,802	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		6,939	-	-	-	-	-	-	-	6,939	-	-	-	-
139	Distribution Metering		4,636	-	-	-	-	-	-	-	-	4,636	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,783	0	0	0	8,406	0	2,802	0	6,939	4,636	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36896	0.00000	0.12299	0.00000	0.30457	0.20348	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		23,018	20	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00089	0.00000	0.00932	0.36519	0.00000	0.12174	0.00000	0.30146	0.20140	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		26,792	3,794	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.14160	0.00000	0.00801	0.31376	0.00000	0.10459	0.00000	0.25900	0.17304	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		6,896	104	1,517	11	641	-	139	-	295	206	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,049	-	-	-	-	-	-	-	-	-	-	-	1,049
156	General & Intangible Plant Total		7,945	104	1,517	11	641	0	139	0	295	206	0	0	5,031
157	General & Intangible Plant Allocators		1.00000	0.01308	0.19099	0.00134	0.08071	0.00000	0.01754	0.00000	0.03711	0.02599	0.00000	0.00000	0.63323
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		93	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	93
170															
171	Total Accumulated Depreciation		34,829	3,898	1,517	225	9,047	0	2,942	0	7,234	4,842	0	0	5,124
172	Total Accum Deprec Allocators		1.00000	0.11191	0.04357	0.00647	0.25976	0.00000	0.08446	0.00000	0.20770	0.13903	0.00000	0.00000	0.14710
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,120	10,120	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(3,773)	(3,773)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,346	6,346	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		1,707	176	0	1,530	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(235)	(20)	0	(215)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,472	156	0	1,316	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.10592	0.00000	0.89408	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
187	Distribution Reserve		(22,783)	0	0	0	(8,406)	0	(2,802)	0	(6,939)	(4,636)	0	0	0
188	Distribution Net Plant		73,176	0	0	0	39,943	0	7,704	0	15,293	10,236	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54584	0.00000	0.10528	0.00000	0.20899	0.13988	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		18,761	225	3,279	23	1,386	0	301	0	637	446	0	0	12,463
192	General & Intangible Reserve		(7,945)	(104)	(1,517)	(11)	(641)	0	(139)	0	(295)	(206)	0	0	(5,031)
193	General & Intangible Net Plant		10,816	121	1,762	12	745	0	162	0	342	240	0	0	7,432
194	General & Intangible Net Plant Allocators		1.00000	0.01116	0.16291	0.00115	0.06884	0.00000	0.01496	0.00000	0.03166	0.02217	0.00000	0.00000	0.68715
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		(93)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
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		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
207	Total Reserve		(34,829)	(3,898)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
208	Total Net Plant in Service		91,654	6,623	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
209	Total Net Plant Allocators		1.00000	0.07226	0.01923	0.01449	0.44392	0.00000	0.08582	0.00000	0.17060	0.11430	0.00000	0.00000	0.07939
210															
211	[redacted]														
212	**Construction Work in Progress**														
213	Production Base Demand		169	169	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		431	431	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,485	-	-	-	1,485	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		87	-	-	-	-	-	-	-	87	-	-	-	-
223	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		279	4	61	0	26	-	6	-	12	8	-	-	161
227	Retail 100%, Class = Net Plant		(58)	(4)	(1)	(1)	(26)	-	(5)	-	(10)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,813	636	60	68	1,485	0	248	0	89	71	0	0	156
230	Total Construction Work in Progress Allocator		1.00000	0.22604	0.02143	0.02419	0.52787	0.00000	0.08802	0.00000	0.03155	0.02526	0.00000	0.00000	0.05563
231															
232	[redacted]														
233	**Plant Held for Future Use**														
234	Production Base Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		159	90	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.56730	0.05606	0.03715	0.16873	0.00000	0.00515	0.00000	0.01089	0.00763	0.00000	0.00000	0.14709
241															
242	[redacted]														
243	**Working Capital**														
244	Production Base Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		949	-	949	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		798	-	798	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(5,091)	(62)	(1,015)	(8)	(441)	-	(90)	-	(281)	(267)	-	-	(2,925)
255	Retail 100%, Class = # Bills		4,994	-	-	-	-	-	-	-	-	-	-	-	4,994
256	Retail 100%, Class = Prod		(199)	(199)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,267	164	44	33	1,007	-	195	-	387	259	-	-	180
258	Retail 100%, Class = T&D		(695)	(1)	-	(11)	(344)	-	(75)	-	(158)	(106)	-	-	-
259	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	453	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(9)	(9)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,834	153	48	23	721	-	157	-	332	222	-	-	180
264	Gross Trans Plant		(4)	(0)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,375	123	822	32	942	0	187	0	279	561	0	0	2,429
266	Total Working Capital Allocator		1.00000	0.02285	0.15299	0.00603	0.17522	0.00000	0.03472	0.00000	0.05195	0.10438	0.00000	0.00000	0.45185
267															
268	[redacted]														
269	**Total Rate Base**														
270	Gross Electric Plant in Service		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
271	Accumulated Depreciation		(34,829)	(3,898)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
272	Net Electric Plant in Service		91,654	6,623	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
273	Construction Work in Progress		2,813	636	60	68	1,485	0	248	0	89	71	0	0	156
274	Plant Held for Future Use		159	90	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,375	123	822	32	942	0	187	0	279	561	0	0	2,429
276	Total Rate Base		100,001	7,472	2,654	1,434	43,141	0	8,301	0	16,006	11,109	0	0	9,885
277	Total Rate Base Allocator		1.00000	0.07472	0.02654	0.01434	0.43140	0.00000	0.08301	0.00000	0.16005	0.11109	0.00000	0.00000	0.09885
278															
279	[redacted]														
280	**Class Revenue**														
281	Present Revenue		11,150	1,023	4,098	1,663	2,185	-	924	-	275	268	2	-	713
282	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		11,232	1,105	4,098	1,663	2,185	-	924	-	275	268	2	-	713
286	Wholesale 100%														
287	Total Class Revenue		11,232	1,105	4,098	1,663	2,185	0	924	0	275	268	2	0	713
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.09840	0.36481	0.14805	0.19450	0.00000	0.08227	0.00000	0.02446	0.02390	0.00016	0.00000	0.06345
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		21,717	1,200	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,443
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		21,717	1,200	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,443
294	Function Allocator for Electric Revenue		1.00000	0.05524	0.09249	0.00771	0.26193	0.00000	0.05379	0.00000	0.11529	0.11689	0.00000	0.00000	0.29666

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,054	-	-	-	-	-	-	-	1,054	-	-	-	-
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		1,103	0	0	4	3	0	32	0	1,054	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00018	0.00006	0.00327	0.00298	0.00000	0.02942	0.00000	0.95573	0.00026	0.00000	0.00000	0.00810
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		53	53	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		864	-	864	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		78	-	78	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		65	-	65	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,078	0	1,078	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		1,131	53	1,078	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.04723	0.95277	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		0	0	-	-	-	-	-	-	-	-	-	-	-
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		8	0	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.06047	0.00000	0.93953	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		432	-	-	-	432	-	-	-	-	-	-	-	-
343	Distribution Secondary		85	-	-	-	-	-	85	-	-	-	-	-	-
344	Distribution Service		316	-	-	-	-	-	-	-	316	-	-	-	-
345	Distribution Metering		321	-	-	-	-	-	-	-	-	321	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,153	0	0	0	432	0	85	0	316	321	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37424	0.00000	0.07335	0.00000	0.27406	0.27836	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	2,456
356	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	8	0	0	2,456
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	131
361	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	131
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		528	-	-	-	-	-	-	-	-	-	-	-	528
366	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	528
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		2,062	31	454	3	192	-	42	-	88	62	-	-	1,191
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		112	9	3	1	44	-	10	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	105
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,278	40	457	5	236	0	51	0	108	75	0	0	1,306
379	Admin & General O&M Allocators		1.00000	0.01772	0.20042	0.00200	0.10345	0.00000	0.02248	0.00000	0.04757	0.03304	0.00000	0.00000	0.57331
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		7,694	94	1,535	12	667	0	136	0	424	404	0	0	4,421
387	Total O&M Allocators		1.00000	0.01226	0.19944	0.00159	0.08673	0.00000	0.01765	0.00000	0.05516	0.05254	0.00000	0.00000	0.57464
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		7,694	94	1,535	12	667	-	136	-	424	404	-	-	4,421
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		320	320	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		486	486	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		2	2	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		38	-	-	38	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		42	3	0	39	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.08196	0.00000	0.91804	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		528	489	0	39	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.92656	0.00000	0.07344	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		1,453	-	-	-	1,453	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		740	-	-	-	-	-	-	-	740	-	-	-	-
423	Distribution Metering		974	-	-	-	-	-	-	-	-	974	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		3,501	0	0	0	1,453	0	334	0	740	974	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41511	0.00000	0.09553	0.00000	0.21127	0.27809	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,543	3	0	39	1,453	0	334	0	740	974	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00098	0.00000	0.01094	0.41017	0.00000	0.09439	0.00000	0.20875	0.27478	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		4,029	489	0	39	1,453	0	334	0	740	974	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.12142	0.00000	0.00962	0.36072	0.00000	0.08301	0.00000	0.18358	0.24165	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,027	15	226	2	95	-	21	-	44	31	-	-	593
438	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	343
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,370	15	226	2	95	0	21	0	44	31	0	0	936
441	General & Intangible Plant Allocators		1.00000	0.01130	0.16499	0.00116	0.06972	0.00000	0.01515	0.00000	0.03206	0.02245	0.00000	0.00000	0.68316
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		98	7	2	1	44	-	8	-	17	11	-	-	8
452	Retail 100%, Class = T&D		4	0	-	0	2	-	0	-	1	1	-	-	-
453	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	235	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4	4	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		551	11	2	1	45	0	17	0	18	246	0	0	210
459															
460	Total Depreciation Expense		5,949	516	228	42	1,594	0	372	0	801	1,251	0	0	1,146
461	Total Depreciation Expense Allocators		1.00000	0.08673	0.03830	0.00703	0.26796	0.00000	0.06257	0.00000	0.13466	0.21021	0.00000	0.00000	0.19255
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		198	3	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		877	63	17	13	389	-	75	-	150	100	-	-	70
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,075	66	60	13	408	0	79	0	158	106	0	0	184
471	Total Taxes Other Allocator		1.00000	0.06173	0.05620	0.01211	0.37931	0.00000	0.07374	0.00000	0.14706	0.09877	0.00000	0.00000	0.17108

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	12,335	1,105	4,098	1,667	2,188	0	957	0	1,329	269	2	0	722
476	Total Oper. Exp. Before Tax	Line 20	14,712	676	1,823	67	2,666	0	587	0	1,383	1,760	0	0	5,750
477	Net Oper. Income (NOI) before Tax		(2,377)	429	2,275	1,600	(478)	0	370	0	(53)	(1,492)	2	0	(5,029)
478	Interest Expense	Line 8 x WACC	1,839	137	49	26	793	-	153	-	294	204	-	-	182
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(4,216)	292	2,226	1,573	(1,272)	-	217	-	(348)	(1,696)	2	-	(5,210)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(4,216)	292	2,226	1,573	(1,272)	0	217	0	(348)	(1,696)	2	0	(5,210)
483	Fed & St Permanent Differences	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,047)	(253)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
485	State Taxable Income	Ln 482:484	(7,162)	47	2,150	1,537	(2,430)	0	(35)	0	(880)	(2,053)	2	0	(5,499)
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	(394)	3	118	85	(134)	-	(2)	-	(48)	(113)	0	-	(302)
488	State Income Tax (Def.)	Ln 484 x Ln 486	168	14	4	2	66	-	14	-	30	20	-	-	16
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	(226)	17	123	87	(68)	-	12	-	(18)	(93)	0	-	(286)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(4,216)	292	2,226	1,573	(1,272)	-	217	-	(348)	(1,696)	2	-	(5,210)
494	Fed & St Permanent Differences	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(2,950)	(245)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
496	State Income Tax Exp. (Cur.)	Line 487	394	(3)	(118)	(85)	134	-	2	-	48	113	(0)	-	302
497	Fed. Taxable Income	Ln 493:496	(6,671)	52	2,034	1,454	(2,259)	-	(24)	-	(815)	(1,928)	2	-	(5,187)
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	(1,401)	11	427	305	(474)	-	(5)	-	(171)	(405)	0	-	(1,089)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,401)	11	427	305	(474)	-	(5)	-	(171)	(405)	0	-	(1,089)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	620	52	16	8	244	-	53	-	112	75	-	-	61
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(35)	(3)	(1)	(0)	(14)	-	(3)	-	(6)	(4)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
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	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	(1,237)	16	426	309	(369)	-	9	-	(150)	(391)	0	-	(1,088)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(1,795)	14	545	390	(608)	-	(7)	-	(219)	(518)	0	-	(1,392)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	752	63	19	9	296	-	64	-	136	91	-	-	74
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	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
514	Total Amortization of ITC	Line 504	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(1,463)	32	549	396	(437)	-	22	-	(168)	(483)	0	-	(1,374)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	24.79%	26.02%	25.37%	25.36%	24.62%	0.00%	26.27%	0.00%	24.12%	25.18%	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	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
524	Interest Expense	Line 8 x WACC	(1,839)	(137)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
525	Permanent Diff Fed & State	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	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	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
529	Amort of Excess ADIT	JSS Sch. 12	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(2,950)	(245)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
532	Deferred Tax Federal	Ln 531 x Ln 498	620	52	16	8	244	-	53	-	112	75	-	-	61
533	Base for FIT Computation	Ln 523:532	2,516	157	63	43	1,228	-	203	-	339	247	-	-	236
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	669	42	17	12	326	-	54	-	90	66	-	-	63
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	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
539	Amort of Excess ADIT	JSS Sch. 12	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	249	(2)	0	8	202	-	18	-	6	9	-	-	6
541	Total FIT - Deferred	Line 532	620	52	16	8	244	-	53	-	112	75	-	-	61
542	Total FIT - Current & Deferred	Ln 540:541	868	49	16	16	446	-	71	-	118	84	-	-	67
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
546	Interest Expense	Line 27 x WACC	(1,839)	(137)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
547	Permanent Diff Fed & State	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,047)	(253)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
549	State Deferred Tax	Ln 548 x Ln 486	168	14	4	2	66	-	14	-	30	20	-	-	16
550	Net FIT Allowable	Line 542	868	49	16	16	446	-	71	-	118	84	-	-	67
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,256	204	82	56	1,582	-	263	-	442	322	-	-	305
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	189	12	5	3	92	-	15	-	26	19	-	-	18
555	Total SIT - Deferred	Line 549	168	14	4	2	66	-	14	-	30	20	-	-	16
556	Total SIT - Current & Deferred	Ln 554:555	357	26	9	5	158	-	30	-	56	39	-	-	34
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,225	75	26	21	604	-	101	-	174	123	-	-	101
561	Total Income Tax Allocator		1.00000	0.06141	0.02087	0.01719	0.49276	0.00000	0.08229	0.00000	0.14205	0.10074	0.00000	0.00000	0.08270
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		496	31	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	0	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	196	-	43	-	90	60	-	-	-
576	Subtotal Prod, Trans and Dist		889	32	464	3	196	0	43	0	90	60	0	0	0
577	Customer Accounts		881	-	-	-	-	-	-	-	-	3	-	-	879
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,109	32	464	3	196	-	43	-	90	63	-	-	1,218
581	Admin & General		945	14	208	1	88	-	19	-	40	28	-	-	546
582	Total		3,055	46	672	5	284	-	62	-	131	91	-	-	1,764
583	Total Labor Allocator		1.00000	0.01508	0.22005	0.00155	0.09299	0.00000	0.02021	0.00000	0.04276	0.02995	0.00000	0.00000	0.57742

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	845,326	-	-	-	-	-	-	-	-	-	-	845,326	-
3	Accum. Depreciation & Amort.	Line 171	(262,391)	-	-	-	-	-	-	-	-	-	-	(262,391)	-
4	Net Plant in Service		582,935	-	-	-	-	-	-	-	-	-	-	582,935	-
5	Construction Work in Progress	Line 229	2,817	-	-	-	-	-	-	-	-	-	-	2,817	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,560	-	-	-	-	-	-	-	-	-	-	11,560	-
8	Total Rate Base		597,376	-	-	-	-	-	-	-	-	-	-	597,376	-
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	14,003	-	-	-	-	-	-	-	-	-	-	14,003	-
17	Depreciation	Line 460	40,352	-	-	-	-	-	-	-	-	-	-	40,352	-
18	Tax Other Than Income Tax	Line 470	5,892	-	-	-	-	-	-	-	-	-	-	5,892	-
19	Gain/Loss on Disposition	Line 471	(41)	-	-	-	-	-	-	-	-	-	-	(41)	-
20	Operating Expense before Tax		60,206	-	-	-	-	-	-	-	-	-	-	60,206	-
21	Income Tax Expense	Line 517	1,567	-	-	-	-	-	-	-	-	-	-	1,567	-
22	Total Operating Expense		61,773	-	-	-	-	-	-	-	-	-	-	61,773	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	27,043	-	-	-	-	-	-	-	-	-	-	27,043	-
26	Net Operating Income Required	Ln 8 x Ln 34	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(14,804)	-	-	-	-	-	-	-	-	-	-	(14,804)	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(19,886)	-	-	-	-	-	-	-	-	-	-	(19,886)	-
30															
31	Total Class Cost of Service	Ln 26+22-12	103,604	-	-	-	-	-	-	-	-	-	-	103,604	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.53%	0.00%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	88,800											88,800	
37		Ln 29	19,886											19,886	
38		Ln 37 / Ln 36	22.39%											22.39%	
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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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
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		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		23,555	-	-	-	-	-	-	-	-	-	-	23,555	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,555	0	0	0	0	0	0	0	0	0	0	23,555	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		845,326	0	0	0	0	0	0	0	0	0	0	845,326	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	[redacted]														
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
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		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		10,899	-	-	-	-	-	-	-	-	-	-	10,899	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,899	0	0	0	0	0	0	0	0	0	0	10,899	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		262,391	0	0	0	0	0	0	0	0	0	0	262,391	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(251,493)	0	0	0	0	0	0	0	0	0	0	(251,493)	0
188	Distribution Net Plant		570,279	0	0	0	0	0	0	0	0	0	0	570,279	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		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
192	General & Intangible Reserve		(10,899)	0	0	0	0	0	0	0	0	0	0	(10,899)	0
193	General & Intangible Net Plant		12,656	0	0	0	0	0	0	0	0	0	0	12,656	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		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
207	Total Reserve		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
208	Total Net Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	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		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		441	-	-	-	-	-	-	-	-	-	-	441	-
227	Retail 100%, Class = Net Plant		(369)	-	-	-	-	-	-	-	-	-	-	(369)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	[redacted]														
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		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(9,265)	-	-	-	-	-	-	-	-	-	-	(9,265)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,421	-	-	-	-	-	-	-	-	-	-	14,421	-
258	Retail 100%, Class = T&D		(5,850)	-	-	-	-	-	-	-	-	-	-	(5,850)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,255	-	-	-	-	-	-	-	-	-	-	12,255	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	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	[redacted]														
269	**Total Rate Base**														
270	Gross Electric Plant in Service		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
271	Accumulated Depreciation		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
272	Net Electric Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
273	Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
276	Total Rate Base		597,376	0	0	0	0	0	0	0	0	0	0	597,376	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	[redacted]														
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		102,053	-	-	-	-	-	-	-	-	-	-	102,053	-
292	Less Lighting Facilities		(102,053)											(102,053)	
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
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	[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		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		9,997	0	0	0	0	0	0	0	0	0	0	9,997	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		3,259	-	-	-	-	-	-	-	-	-	-	3,259	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		747	-	-	-	-	-	-	-	-	-	-	747	-
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		4,006	0	0	0	0	0	0	0	0	0	0	4,006	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		14,003	0	0	0	0	0	0	0	0	0	0	14,003	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		14,003	-	-	-	-	-	-	-	-	-	-	14,003	-
391															
392															
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		1,623	-	-	-	-	-	-	-	-	-	-	1,623	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,623	0	0	0	0	0	0	0	0	0	0	1,623	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		624	-	-	-	-	-	-	-	-	-	-	624	-
452	Retail 100%, Class = T&D		33	-	-	-	-	-	-	-	-	-	-	33	-
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		657	0	0	0	0	0	0	0	0	0	0	657	0
459															
460	Total Depreciation Expense		40,352	0	0	0	0	0	0	0	0	0	0	40,352	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		313	-	-	-	-	-	-	-	-	-	-	313	-
466	Net Total Plant		5,579	-	-	-	-	-	-	-	-	-	-	5,579	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		5,892	0	0	0	0	0	0	0	0	0	0	5,892	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	60,206	0	0	0	0	0	0	0	0	0	0	60,206	0
477	Net Oper. Income (NOI) before Tax		28,610	0	0	0	0	0	0	0	0	0	0	28,610	0
478	Interest Expense	Line 8 x WACC	10,986	-	-	-	-	-	-	-	-	-	-	10,986	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	17,623	-	-	-	-	-	-	-	-	-	-	17,623	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	17,623	0	0	0	0	0	0	0	0	0	0	17,623	0
483	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
484	State Temporary Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
485	State Taxable Income	Ln 482:484	(2,066)	0	0	0	0	0	0	0	0	0	0	(2,066)	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	(114)	-	-	-	-	-	-	-	-	-	-	(114)	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	1,006	-	-	-	-	-	-	-	-	-	-	1,006	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	17,623	-	-	-	-	-	-	-	-	-	-	17,623	-
494	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
495	Fed Temporary Differences	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
496	State Income Tax Exp. (Cur.)	Line 487	114	-	-	-	-	-	-	-	-	-	-	114	-
497	Fed. Taxable Income	Ln 493:496	(1,307)	-	-	-	-	-	-	-	-	-	-	(1,307)	-
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	(274)	-	-	-	-	-	-	-	-	-	-	(274)	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(274)	-	-	-	-	-	-	-	-	-	-	(274)	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(235)	-	-	-	-	-	-	-	-	-	-	(235)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
508	Total Federal Income Tax Exp.	Ln 501:507	561	-	-	-	-	-	-	-	-	-	-	561	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(388)	-	-	-	-	-	-	-	-	-	-	(388)	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,025	-	-	-	-	-	-	-	-	-	-	5,025	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
514	Total Amortization of ITC	Line 504	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
515	Total Amortization of PTC	Line 505	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,567	-	-	-	-	-	-	-	-	-	-	1,567	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.24%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
524	Interest Expense	Line 8 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
525	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
529	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
533	Base for FIT Computation	Ln 523:532	12,887	-	-	-	-	-	-	-	-	-	-	12,887	-
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	3,426	-	-	-	-	-	-	-	-	-	-	3,426	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
539	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
540	Total FIT before Adding Deferred	Ln 535:539	355	-	-	-	-	-	-	-	-	-	-	355	-
541	Total FIT - Deferred	Line 532	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
542	Total FIT - Current & Deferred	Ln 540:541	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
546	Interest Expense	Line 27 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
547	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
548	Temporary State Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
549	State Deferred Tax	Ln 548 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
550	Net FIT Allowable	Line 542	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,787	-	-	-	-	-	-	-	-	-	-	16,787	-
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	977	-	-	-	-	-	-	-	-	-	-	977	-
555	Total SIT - Deferred	Line 549	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
556	Total SIT - Current & Deferred	Ln 554:555	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
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		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
576	Subtotal Prod, Trans and Dist		3,334	0	0	0	0	0	0	0	0	0	0	3,334	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
581	Admin & General		1,494	-	-	-	-	-	-	-	-	-	-	1,494	-
582	Total		4,828	-	-	-	-	-	-	-	-	-	-	4,828	-
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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	24,200	-	-	-	-	-	24,200	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(3,616)	-	-	-	-	-	(3,616)	-	-	-	-	-	-
4	Net Plant in Service		20,585	-	-	-	-	-	20,585	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	566	-	-	-	-	-	566	-	-	-	-	-	-
8	Total Rate Base		21,152	-	-	-	-	-	21,152	-	-	-	-	-	-
9															
10	Revenue														
11	Class Revenue	Line 287	6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		6,016	-	-	-	-	-	6,016	-	-	-	-	-	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	191	-	-	-	-	-	191	-	-	-	-	-	-
17	Depreciation	Line 460	2,396	-	-	-	-	-	2,396	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	206	-	-	-	-	-	206	-	-	-	-	-	-
19	Gain/Loss on Disposition	Line 471	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		2,791	-	-	-	-	-	2,791	-	-	-	-	-	-
21	Income Tax Expense	Line 517	670	-	-	-	-	-	670	-	-	-	-	-	-
22	Total Operating Expense		3,461	-	-	-	-	-	3,461	-	-	-	-	-	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,554	-	-	-	-	-	2,554	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,073	-	-	-	-	-	1,073	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,441	-	-	-	-	-	1,441	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26+22-12	4,942	-	-	-	-	-	4,942	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	12.08%	0.00%	0.00%	0.00%	0.00%	0.00%	12.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	6,015						6,015						
37		Ln 29	(1,441)						(1,441)						
38		Ln 37 / Ln 36	-23.95%						-23.95%						
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		-	-	-	-	-	-	-	-	-	-	-	-	-

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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
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
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		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		23,526	0	0	0	0	0	23,526	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		23,526	0	0	0	0	0	23,526	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		23,526	0	0	0	0	0	23,526	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		674	-	-	-	-	-	674	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		674	0	0	0	0	0	674	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		24,200	0	0	0	0	0	24,200	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

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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
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
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		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,304	0	0	0	0	0	3,304	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		3,304	0	0	0	0	0	3,304	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		3,304	0	0	0	0	0	3,304	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		312	-	-	-	-	-	312	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		312	0	0	0	0	0	312	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		3,616	0	0	0	0	0	3,616	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
187	Distribution Reserve		(3,304)	0	0	0	0	0	(3,304)	0	0	0	0	0	0
188	Distribution Net Plant		20,222	0	0	0	0	0	20,222	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		674	0	0	0	0	0	674	0	0	0	0	0	0
192	General & Intangible Reserve		(312)	0	0	0	0	0	(312)	0	0	0	0	0	0
193	General & Intangible Net Plant		362	0	0	0	0	0	362	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		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
207	Total Reserve		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
208	Total Net Plant in Service		20,585	0	0	0	0	0	20,585	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		13	-	-	-	-	-	13	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(13)	-	-	-	-	-	(13)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(0)	0	0	0	0	0	(0)	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	[redacted]														
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		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(126)	-	-	-	-	-	(126)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		509	-	-	-	-	-	509	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(167)	-	-	-	-	-	(167)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		351	-	-	-	-	-	351	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		566	0	0	0	0	0	566	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	[redacted]														
269	**Total Rate Base**														
270	Gross Electric Plant in Service		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
271	Accumulated Depreciation		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
272	Net Electric Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
273	Construction Work in Progress		(0)	0	0	0	0	0	(0)	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		566	0	0	0	0	0	566	0	0	0	0	0	0
276	Total Rate Base		21,152	0	0	0	0	0	21,152	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	[redacted]														
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		6,015	0	0	0	0	0	6,015	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		4,273	-	-	-	-	-	4,273	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		4,273	-	-	-	-	-	4,273	-	-	-	-	-	-
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
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	[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		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		76	0	0	0	0	0	76	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		93	-	-	-	-	-	93	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
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		115	0	0	0	0	0	115	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		191	0	0	0	0	0	191	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		191	-	-	-	-	-	191	-	-	-	-	-	-
391															
392															
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-
427	Distribution Plant Total		2,327	0	0	0	0	0	2,327	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		2,327	0	0	0	0	0	2,327	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		2,327	0	0	0	0	0	2,327	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		46	-	-	-	-	-	46	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		46	0	0	0	0	0	46	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		1	-	-	-	-	-	1	-	-	-	-	-	-
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		23	0	0	0	0	0	23	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,396	0	0	0	0	0	2,396	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		9	-	-	-	-	-	9	-	-	-	-	-	-
466	Net Total Plant		197	-	-	-	-	-	197	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		206	0	0	0	0	0	206	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	6,016	0	0	0	0	0	6,016	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	2,791	0	0	0	0	0	2,791	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		3,224	0	0	0	0	0	3,224	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	389	-	-	-	-	-	389	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	2,835	-	-	-	-	-	2,835	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	2,835	0	0	0	0	0	2,835	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	2,272	0	0	0	0	0	2,272	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	125	-	-	-	-	-	125	-	-	-	-	-	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	157	-	-	-	-	-	157	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	2,835	-	-	-	-	-	2,835	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(125)	-	-	-	-	-	(125)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	2,165	-	-	-	-	-	2,165	-	-	-	-	-	-
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	455	-	-	-	-	-	455	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	455	-	-	-	-	-	455	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7)	-	-	-	-	-	(7)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	513	-	-	-	-	-	513	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	580	-	-	-	-	-	580	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	144	-	-	-	-	-	144	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	670	-	-	-	-	-	670	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	25.50%	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	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	613	-	-	-	-	-	613	-	-	-	-	-	-
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	163	-	-	-	-	-	163	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	109	-	-	-	-	-	109	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	119	-	-	-	-	-	119	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	228	-	-	-	-	-	228	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	228	-	-	-	-	-	228	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	789	-	-	-	-	-	789	-	-	-	-	-	-
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	46	-	-	-	-	-	46	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	32	-	-	-	-	-	32	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	78	-	-	-	-	-	78	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	306	-	-	-	-	-	306	-	-	-	-	-	-
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		95	-	-	-	-	-	95	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		95	0	0	0	0	0	95	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		95	-	-	-	-	-	95	-	-	-	-	-	-
581	Admin & General		43	-	-	-	-	-	43	-	-	-	-	-	-
582	Total		138	-	-	-	-	-	138	-	-	-	-	-	-
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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
4	Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
5	Construction Work in Progress	Line 229	1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
6	Plant Held for Future Use	Line 239	129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
7	Working Capital	Line 265	770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
8	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,613	20,534,270	13,004,434	1,141,293	66,104	4,908,395	56,801	638,712	100,001	597,376	21,152
9																
10	**Revenue**															
11	Class Revenue	Line 287	6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,226,125	195,759	12,351	821,510	9,677	110,872	21,869	108,686	4,574
12	Revenue Credits	Line 307	247,619	-	247,619	195,810	51,809	41,851	3,226	290	4,822	32	468	1,103	16	1
13	Total Revenue		6,451,332	(2,672,426)	3,778,906	215,675	3,563,231	2,267,976	198,985	12,641	826,332	9,708	111,340	22,973	108,702	4,575
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,828,788	(2,212,526)	616,262	16,502	599,759	393,852	34,471	2,865	125,686	1,644	19,271	7,724	14,059	187
17	Depreciation	Line 460	1,106,044	26,854	1,132,898	52,071	1,080,827	681,249	59,802	3,710	250,857	2,845	33,667	5,949	40,352	2,396
18	Tax Other Than Income Tax	Line 470	497,023	(285,378)	211,645	15,757	195,889	124,299	10,911	649	46,260	541	6,055	1,075	5,892	206
19	Gain/Loss on Disposition		-	(1,323)	(1,323)	-	(1,323)	(838)	(74)	(4)	(315)	(4)	(41)	(6)	(41)	(1)
20	Operating Expense before Tax		4,431,855	(2,472,373)	1,959,482	84,330	1,875,151	1,198,563	105,111	7,220	422,488	5,026	58,953	14,742	60,262	2,787
21	Income Tax Expense	Line 517	312,759	(39,281)	273,478	23,858	249,620	158,430	13,925	790	60,003	704	7,644	1,225	6,593	306
22	Total Operating Expense		4,744,614	(2,511,655)	2,232,960	108,189	2,124,771	1,356,993	119,035	8,010	482,490	5,729	66,597	15,967	66,855	3,093
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
26	Net Operating Income Required	Ln 8 x Ln 34	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,226,125	195,759	12,351	821,510	9,677	110,872	21,869	108,686	4,574
32																
33	Rate of Return Earned	Ln 25 / Ln 8					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
34	Rate of Return Requested	JSS Sch. 13					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35																
36	Revenues @ Cost of Service	Ln 11					3,511,422	2,226,125	195,759	12,351	821,510	9,677	110,872	21,869	108,686	4,574
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		6,931,942	(3,488)	6,928,455	14	6,928,441	4,293,416	375,729	24,250	1,914,952	21,062	292,311	6,721	-	-
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	356,890	31,232	2,016	159,180	1,751	24,298	559	-	-
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	391,645	34,274	2,212	174,682	1,921	26,665	613	-	-
46	Production Solar Demand		2,296,360	0	2,296,360	4	2,296,356	1,423,006	124,531	8,037	634,690	6,981	96,883	2,227	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(43,458)	10,477,046	44,313	10,432,734	6,464,957	565,767	36,515	2,883,503	31,716	440,157	10,120	0	0
49	Production Plant Allocators						0.99577	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	52,156	4,564	295	23,262	256	3,551	82	-	-
53	Production Intermediate Demand		5,199		5,199	249	4,950	3,068	268	17	1,368	15	209	5	-	-
54	Production Peaking Demand		44,954		44,954	1,065	43,890	27,198	2,380	154	12,131	133	1,852	43	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	30,209	2,644	171	13,474	148	2,057	47	-	-
56	Transmission		6,704,067	(548,834)	6,155,233	1,823,842	4,331,392	2,717,145	234,384	14,503	1,176,639	12,407	174,798	1,514	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,492	2,458	152	12,338	130	1,833	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,858,267	246,699	15,292	1,239,213	13,089	184,299	1,707	0	0
60	Transmission Plant Allocators						0.71409	0.62701	0.05412	0.00335	0.27184	0.00287	0.04043	0.00037	0.00000	0.00000
61																
62	Total Prod and Trans Plant		17,453,060	(592,292)	16,860,768	1,869,468	14,991,300	9,323,224	812,466	51,806	4,122,716	44,805	624,456	11,826	0	0
63	Prod and Trans Plant Allocators						0.88912	0.62191	0.05420	0.00346	0.27501	0.00299	0.04165	0.00079	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		5,806,782	(458,451)	5,348,331	-	5,348,331	3,426,306	315,169	14,487	1,394,551	22,342	127,126	48,349	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,831,063	154,875	3,148	345,162	-	10,494	10,506	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		703,186	(596)	702,590	-	702,590	613,537	45,059	5,103	16,634	0	23	22,233	-	-
71	Distribution Metering		452,998	(54)	452,944	-	452,944	364,969	37,457	3,199	31,461	113	872	14,872	-	-
72	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	0	23,526	-	23,526	-	-	-	-	-	-	-	-	23,526
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(908,264)	9,712,203	0	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
76	Distribution Plant Allocators						1.00000	0.64207	0.05689	0.00267	0.18408	0.00231	0.01506	0.00988	0.08461	0.00242
77																
78	Total Trans and Dist Plant		17,553,022	(1,457,097)	16,095,924	1,825,156	14,270,769	9,094,143	799,259	41,229	3,027,022	35,544	330,608	97,666	821,771	23,526
79	Total Trans and Dist Plant Allocators						0.88661	0.63726	0.05601	0.00289	0.21211	0.00249	0.02317	0.00684	0.05758	0.00165
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,500,555)	26,572,971	1,869,468	24,703,503	15,559,100	1,365,026	77,744	5,910,525	67,259	770,765	107,786	821,771	23,526
82	Total Prod, Trans and Dist Plant Allocators						0.92965	0.62983	0.05526	0.00315	0.23926	0.00272	0.03120	0.00436	0.03327	0.00095
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	807,027	71,083	5,804	269,268	3,530	41,593	14,903	23,555	674
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,465	7,828	886	2,910	0	9	3,858	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	913,492	78,911	6,690	272,178	3,530	41,602	18,761	23,555	674
89	General & Intangible Plant Allocators						0.97597	0.67199	0.05805	0.00492	0.20022	0.00260	0.03060	0.01380	0.01733	0.00050
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)	(1,750)	(129)	(15)	(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)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
106	Total Gross Electric Plant Allocators						0.93203	0.63201	0.05540	0.00324	0.23724	0.00272	0.03117	0.00485	0.03244	0.00093
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(6,123)	2,824,099	6	2,824,093	1,750,034	153,151	9,884	780,551	8,585	119,148	2,739	-	-
112	Production Intermediate Demand		377,448	10,696	388,144	18,585	369,560	229,009	20,041	1,293	102,143	1,123	15,592	358	-	-
113	Production Peaking Demand		438,745	13,089	451,835	10,701	441,133	273,361	23,923	1,544	121,925	1,341	18,611	428	-	-
114	Production Solar Demand		253,563	1,690	255,253	0	255,252	158,175	13,842	893	70,549	776	10,769	248	-	-
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	11,441	3,919,330	29,292	3,890,038	2,410,579	210,957	13,615	1,075,168	11,826	164,121	3,773	0	0
117	Production Plant Allocators						0.99253	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,934	782	50	3,985	44	608	14	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,287	113	7	574	6	88	2	-	-
122	Production Peaking Demand		2,670		2,670	63	2,607	1,615	141	9	721	8	110	3	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,219	107	7	544	6	83	2	-	-
124	Transmission		879,853	(15,425)	864,429	256,137	608,292	381,590	32,916	2,037	165,245	1,742	24,548	213	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,419	295	18	1,481	16	220	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		906,539	(15,425)	891,115	256,304	634,810	398,065	34,354	2,129	172,548	1,822	25,657	235	0	0
128	Transmission Plant Allocators						0.71238	0.62706	0.05412	0.00335	0.27181	0.00287	0.04042	0.00037	0.00000	0.00000
129																
130	Total Prod and Trans Plant		4,814,428	(3,983)	4,810,445	285,597	4,524,849	2,808,644	245,311	15,744	1,247,716	13,648	189,778	4,008	0	0
131	Prod and Trans Plant Allocators						0.94063	0.62072	0.05421	0.00348	0.27575	0.00302	0.04194	0.00089	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		938,530	(8,642)	929,888	-	929,888	595,715	54,797	2,519	242,464	3,884	22,103	8,406	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		639,608	(11,422)	628,186	-	628,186	488,377	41,308	840	92,061	-	2,799	2,802	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		217,307	1,983	219,290	-	219,290	191,495	14,064	1,593	5,192	0	7	6,939	-	-
139	Distribution Metering		140,708	484	141,192	-	141,192	113,768	11,676	997	9,807	35	272	4,636	-	-
140	Lighting Facilities		251,172	320	251,493	-	251,493	-	-	-	-	-	-	-	251,493	-
141	EV Solution		3,304	0	3,304	-	3,304	-	-	-	-	-	-	-	-	3,304
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(17,278)	2,176,522	0	2,176,522	1,389,355	121,845	5,949	349,524	3,920	28,351	22,783	251,493	3,304
144	Distribution Plant Allocators						1.00000	0.63834	0.05598	0.00273	0.16059	0.00180	0.01303	0.01047	0.11555	0.00152
145																
146	Total Trans and Dist Plant		3,100,339	(32,702)	3,067,637	256,304	2,811,332	1,787,420	156,198	8,077	522,072	5,742	54,008	23,018	251,493	3,304
147	Total Trans and Dist Plant Allocators						0.91645	0.63579	0.05556	0.00287	0.18570	0.00204	0.01921	0.00819	0.08946	0.00118
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(21,261)	6,986,967	285,597	6,701,371	4,197,999	367,155	21,692	1,597,240	17,567	218,129	26,792	251,493	3,304
150	Total Prod, Trans and Dist Plant Allocators						0.95912	0.62644	0.05479	0.00324	0.23835	0.00262	0.03255	0.00400	0.03753	0.00049
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	373,406	32,890	2,685	124,588	1,633	19,245	6,896	10,899	312
154	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169		33,169	-	33,169	28,956	2,129	241	791	0	2	1,049	-	-
156	General & Intangible Plant Total		625,023	(3,812)	621,211	15,489	605,722	402,361	35,019	2,926	125,380	1,633	19,247	7,945	10,899	312
157	General & Intangible Plant Allocators						0.97507	0.66427	0.05781	0.00483	0.20699	0.00270	0.03178	0.01312	0.01799	0.00052
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	2,556	188	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	188	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(460,633)	7,610,516	300,494	7,310,021	4,602,916	402,362	24,640	1,722,689	19,201	237,377	34,829	262,391	3,616
172	Total Accum Deprec Allocators						0.96052	0.62967	0.05504	0.00337	0.23566	0.00263	0.03247	0.00476	0.03589	0.00049
173																
174	[redacted]															
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(43,458)	10,477,046	44,313	10,432,734	6,464,957	565,767	36,515	2,883,503	31,716	440,157	10,120	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(3,907,889)	(11,441)	(3,919,330)	(29,292)	(3,890,038)	(2,410,579)	(210,957)	(13,615)	(1,075,168)	(11,826)	(164,121)	(3,773)	0	0
178	Production Net Plant		6,612,615	(54,899)	6,557,716	15,020	6,542,696	4,054,378	354,810	22,899	1,808,336	19,890	276,036	6,346	0	0
179	Production Net Plant Allocators						0.99771	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
180																
181	Transmission Gross Plant		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,858,267	246,699	15,292	1,239,213	13,089	184,299	1,707	0	0
182	Transmission Reserve		(906,539)	15,425	(891,115)	(256,304)	(634,810)	(398,065)	(34,354)	(2,129)	(172,548)	(1,822)	(25,657)	(235)	0	0
183	Transmission Net Plant		6,026,016	(533,409)	5,492,607	1,568,851	3,923,755	2,460,202	212,345	13,163	1,066,665	11,267	158,642	1,472	0	0
184	Transmission Net Plant Allocators						0.71437	0.62700	0.05412	0.00335	0.27185	0.00287	0.04043	0.00038	0.00000	0.00000
185																
186	Distribution Gross Plant		10,620,467	(908,264)	9,712,203	-	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
187	Distribution Reserve		(2,193,800)	17,278	(2,176,522)	-	(2,176,522)	(1,389,355)	(121,845)	(5,949)	(349,524)	(3,920)	(28,351)	(22,783)	(251,493)	(3,304)
188	Distribution Net Plant		8,426,667	(890,986)	7,535,681	0	7,535,681	4,846,521	430,716	19,989	1,438,286	18,535	117,958	73,176	570,279	20,222
189	Distribution Net Plant Allocators						1.00000	0.64314	0.05716	0.00265	0.19086	0.00246	0.01565	0.00971	0.07568	0.00268
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	913,492	78,911	6,690	272,178	3,530	41,602	18,761	23,555	674
192	General & Intangible Reserve		(625,023)	3,812	(621,211)	(15,489)	(605,722)	(402,361)	(35,019)	(2,926)	(125,380)	(1,633)	(19,247)	(7,945)	(10,899)	(312)
193	General & Intangible Net Plant		771,168	489	771,657	17,987	753,670	511,130	43,893	3,763	146,798	1,897	22,355	10,816	12,656	362
194	General & Intangible Net Plant Allocators						0.97669	0.67819	0.05824	0.00499	0.19478	0.00252	0.02966	0.01435	0.01679	0.00048
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)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(188)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(333,896)	(6,831)	(1,898)	(4,933)	(4,307)	(317)	(36)	(118)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
207	Total Reserve		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
208	Total Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
209	Total Net Plant Allocators						0.92138	0.63293	0.05554	0.00319	0.23785	0.00275	0.03066	0.00489	0.03109	0.00110
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	108,091	9,459	611	48,211	530	7,359	169	-	-
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	13,852	1,212	78	6,178	68	943	22	-	-
215	Production Peaking Demand		14,954	0	14,954	354	14,600	9,047	792	51	4,035	44	616	14	-	-
216	Production Solar Demand		445,035	(994)	444,041	1	444,040	275,163	24,080	1,554	122,728	1,350	18,734	431	-	-
217	Transmission		415,487	(137,313)	278,175	82,425	195,750	122,797	10,593	655	53,176	561	7,900	68	-	-
218	Distribution Primary		418,631	(254,414)	164,217	-	164,217	105,203	9,677	445	42,819	686	3,903	1,485	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,033	3,640	74	8,112	-	247	247	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	0	2,740	-	2,740	2,393	176	20	65	0	0	87	-	-
223	Distribution Metering		2,111	0	2,111	-	2,111	1,701	175	15	147	1	4	69	-	-
224	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
226	Labor		26,550	(2,759)	23,790	627	23,164	15,107	1,331	109	5,040	66	779	279	441	13
227	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,514)	(659)	(38)	(2,824)	(33)	(364)	(58)	(369)	(13)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
230	Total Construction Work in Progress Allocator						0.92805	0.63182	0.05547	0.00328	0.26386	0.00300	0.03741	0.00258	0.00258	(0.00000)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	(7,267)	91,434	0	91,433	56,659	4,958	320	25,271	278	3,858	89	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	711	62	4	317	3	48	1	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		23,808	0	23,808	7,055	16,754	10,510	907	56	4,551	48	676	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,638	151	7	667	11	61	23	-	-
238	Labor		3,462	0	3,462	91	3,371	2,199	194	16	734	10	113	41	64	2
239	Plant Held for Future Use Total		129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
240	Plant Held for Future Use Allocator						0.94141	0.62220	0.05441	0.00350	0.27364	0.00303	0.04126	0.00138	0.00056	0.00002
241																
242																
243	**Working Capital**															
244	Production Base Demand		65,502	0	65,502	0	65,502	40,590	3,552	229	18,104	199	2,764	64	-	-
245	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,226	370	24	1,885	21	288	7	-	-
246	Production Peaking Demand		0	7,619	7,619	180	7,438	4,609	403	26	2,056	23	314	7	-	-
247	Production Base Energy		112,485	0	112,485	1	112,484	59,422	6,250	593	37,479	576	7,216	949	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,569	0	96,569	1,995	94,574	49,960	5,255	498	31,511	484	6,067	798	-	-
250	Production Solar Demand		981	0	981	0	981	608	53	3	271	3	41	1	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(259,934)	(22,808)	(1,890)	(82,832)	(1,085)	(12,684)	(5,091)	(9,265)	(126)
255	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,823	10,134	1,146	3,767	1	11	4,994	-	-
256	Retail 100%, Class = Prod		(205,287)	0	(205,287)	-	(205,287)	(127,213)	(11,133)	(719)	(56,739)	(624)	(8,661)	(199)	-	-
257	Retail 100%, Class = Net Plant		473,238	(9,376)	463,862	-	463,862	293,591	25,763	1,479	110,331	1,276	14,224	2,267	14,421	509
258	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,744)	(5,690)	(294)	(21,550)	(253)	(2,354)	(695)	(5,850)	(167)
259	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,120	1,141	97	959	3	27	453	-	-
260	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,498)	(481)	(31)	(2,452)	(27)	(374)	(9)	-	-
263	Gross Total Plant		405,360	0	405,360	27,551	377,809	238,781	20,931	1,224	89,631	1,026	11,777	1,834	12,255	351
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,421)	(641)	(40)	(3,218)	(34)	(479)	(4)	-	-
265	Total Working Capital		770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
266	Total Working Capital Allocator						0.93232	0.65056	0.05728	0.00406	0.22359	0.00275	0.03146	0.00930	0.02001	0.00098
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,455	26,060,890	16,470,841	1,443,809	84,419	6,182,655	70,789	812,367	126,484	845,326	24,200
271	Accumulated Depreciation		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,021)	(4,602,916)	(402,362)	(24,640)	(1,722,689)	(19,201)	(237,377)	(34,829)	(262,391)	(3,616)
272	Net Electric Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,961	18,750,869	11,867,925	1,041,447	59,779	4,459,966	51,589	574,991	91,654	582,935	20,585
273	Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,298	688,872	60,475	3,574	287,688	3,273	40,787	2,813	2,817	(0)
274	Plant Held for Future Use		129,703	(7,267)	122,436	7,174	115,262	71,717	6,272	403	31,540	350	4,756	159	64	2
275	Working Capital		770,312	(150,525)	619,787	41,947	577,840	375,920	33,100	2,348	129,202	1,590	18,178	5,375	11,560	566
276	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,613	20,534,270	13,004,434	1,141,293	66,104	4,908,395	56,801	638,712	100,001	597,376	21,152
277	Total Rate Base Allocator						0.92215	0.63330	0.05558	0.00322	0.23903	0.00277	0.03110	0.00487	0.02909	0.00103
278																
279																
280	**Class Revenue**															
281	Retail Sales of Electric		5,994,097	(2,682,432)	3,311,665	-	3,311,665	2,173,417	191,146	12,053	798,001	9,418	107,283	21,787	-	(1,441)
282	Production Solar Demand		75,050	10,007	85,056	(0)	85,056	52,708	4,613	298	23,509	259	3,589	83	-	-
283	EV Solution		6,015	-	6,015	-	6,015	-	-	-	-	-	-	-	-	6,015
284	Lighting Facilities Revenue		108,686	-	108,686	-	108,686	-	-	-	-	-	-	-	108,686	-
285	Retail Revenue		6,183,848	(2,672,426)	3,511,422	(0)	3,511,422	2,226,125	195,759	12,351	821,510	9,677	110,872	21,869	108,686	4,574
286	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,226,125	195,759	12,351	821,510	9,677	110,872	21,869	108,686	4,574
288	Total Retail Sales of Electric & Lighting Allocator						0.99437	0.65629	0.05772	0.00364	0.24097	0.00284	0.03240	0.00658	-	(0.00044)
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,138,573	(2,633,144)	3,505,428	191,817	3,313,612	2,109,546	185,060	11,851	766,329	9,005	103,696	21,747	102,109	4,269
292	Less Lighting Facilities		(106,378)		(106,378)		(106,378)								(102,109)	(4,269)
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		6,032,195	(2,633,144)	3,399,051	191,817	3,207,234	2,109,546	185,060	11,851	766,329	9,005	103,696	21,747	-	-
294	Function Allocator for Electric Revenue						1.00000	0.65775	0.05770	0.00370	0.23894	0.00281	0.03233	0.00678	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295																
296	[redacted]															
297	**Revenue Credits**															
298	Transmission		14,526	0	14,526	4,304	10,222	6,412	553	34	2,777	29	413	4	-	-
299	Distribution Primary		239	0	239	-	239	153	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,620	475	10	1,059	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,087	2,136	242	789	0	1	1,054	-	-
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%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	45	537	340	30	2	128	1	17	3	16	1
307	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,851	3,226	290	4,822	32	468	1,103	16	1
308	Total Revenue Credits Allocator						0.20923	0.80780	0.06227	0.00560	0.09307	0.00061	0.00904	0.02130	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		32,622		32,622		32,622	20,215	1,769	114	9,016	99	1,376	32	-	-
314	Production Intermediate Demand		2,921		2,921		2,781	1,723	151	10	769	8	117	3	-	-
315	Production Peaking Demand		4,990		4,990		4,872	3,019	264	17	1,347	15	206	5	-	-
316	Production Solar Demand		14,806		14,806		14,806	9,175	803	52	4,092	45	625	14	-	-
317	Production Demand O&M Subtotal		55,339	0	55,339	0	55,081	34,133	2,987	193	15,224	167	2,324	53	0	0
318	Production Demand O&M Allocators						0.99534	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		102,441		102,441		102,440	54,116	5,692	540	34,132	525	6,572	864	-	-
322	Production Intermediate Energy		9,887		9,887		9,293	4,909	516	49	3,096	48	596	78	-	-
323	Production Peaking Energy		8,478		8,478		8,303	4,386	461	44	2,767	43	533	70	-	-
324	Production Solar Energy		7,757		7,757		7,757	4,098	431	41	2,585	40	498	65	-	-
325	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	67,509	7,100	674	42,580	655	8,198	1,078	0	0
326	Production Energy O&M Allocators						0.99401	0.52827	0.05556	0.00527	0.33319	0.00512	0.06415	0.00843	0.00000	0.00000
327																
328	Production O&M Total		183,902	0	183,902	0	182,874	101,641	10,087	866	57,804	822	10,522	1,131	0	0
329	Production O&M Total Allocators						0.99441	0.55580	0.05516	0.00474	0.31608	0.00450	0.05754	0.00619	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		235		235	0	235	146	13	1	65	1	10	0	-	-
333	Production Intermediate Demand		15		15	1	14	9	1	0	4	0	1	0	-	-
334	Production Peaking Demand		126		126	3	123	76	7	0	34	0	5	0	-	-
335	Production Solar Demand		136		136	0	136	84	7	0	38	0	6	0	-	-
336	Transmission		30,910		30,910	9,159	21,751	13,645	1,177	73	5,909	62	878	8	-	-
337	Transmission - Radials		127		127	-	127	80	7	0	34	0	5	0	-	-
338	Transmission O&M Total		31,548	0	31,548	9,163	22,386	14,039	1,211	75	6,084	64	904	8	0	0
339	Transmission O&M Allocators						0.70957	0.62714	0.05412	0.00335	0.27176	0.00287	0.04040	0.00036	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		47,740		47,740	-	47,740	30,584	2,813	129	12,448	199	1,135	432	-	-
343	Distribution Secondary		18,962		18,962	-	18,962	14,741	1,247	25	2,779	-	84	85	-	-
344	Distribution Service		9,988		9,988	-	9,988	8,722	641	73	236	0	0	316	-	-
345	Distribution Metering		9,776		9,776	-	9,776	7,878	808	69	679	2	19	321	-	-
346	Lighting Facilities		9,997		9,997	-	9,997	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76		76	-	76	-	-	-	-	-	-	-	-	76
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		96,564	0	96,564	0	96,564	61,925	5,509	296	16,142	202	1,264	1,153	9,997	76
350	Distribution O&M Allocators						1.00000	0.64128	0.05705	0.00307	0.16717	0.00209	0.01309	0.01194	0.10352	0.00079
351																
352	Customer Accounting															
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		241		241		241	194	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		77,638		77,638		77,638	67,776	4,983	564	1,852	0	6	2,456	-	-
356	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,971	5,003	565	1,869	0	6	2,464	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87277	0.06424	0.00726	0.02400	0.00000	0.00008	0.03164	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,612	266	30	99	0	0	131	-	-
361	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,612	266	30	99	0	0	131	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,698		16,698		16,698	14,577	1,072	121	398	0	1	528	-	-
366	Sales O&M		16,698	0	16,698	0	16,698	14,577	1,072	121	398	0	1	528	0	0
367	Sales O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
368																
369	Admin and General															
370	Labor		184,024	(8,188)	175,836		171,204	111,655	9,835	803	37,254	488	5,755	2,062	3,259	93
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,038	14,560	1,276	75	5,465	63	718	112	747	21
373	Retail 100%, Class = # Bills		6,053	(2,745)	3,309		3,309	2,889	212	24	79	0	0	105	-	-
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		214,795	(10,932)	203,862	0	197,551	129,104	11,323	902	42,799	551	6,473	2,278	4,006	115
379	Admin & General O&M Allocators						0.96904	0.65352	0.05732	0.00456	0.21665	0.00279	0.03277	0.01153	0.02028	0.00058
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,827,117	(2,212,526)	614,591	9,163	598,089	392,868	34,472	2,856	125,194	1,639	19,171	7,694	14,003	191
387	Total O&M Allocators						0.97315	0.65687	0.05764	0.00478	0.20932	0.00274	0.03205	0.01286	0.02341	0.00032
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,670.9190		1,670.9190		1,670.9190	983.9691	(0.8454)	9.3016	491.3833	4.5441	100.6807	29.9500	55.9925	(4.0569)
390	Total Adjusted O&M		2,828,788	(2,212,526)	616,262	9,163	599,759	393,852	34,471	2,865	125,686	1,644	19,271	7,724	14,059	187
391																
392	[redacted]															
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,499	(4,414)	330,085	1	330,085	204,547	17,900	1,155	91,232	1,003	13,926	320	-	-
396	Production Intermediate Demand		49,702	7,364	57,066	2,732	54,334	33,669	2,947	190	15,017	165	2,292	53	-	-
397	Production Peaking Demand		19,735	11,253	30,988	734	30,254	18,748	1,641	106	8,362	92	1,276	29	-	-
398	Production Solar Demand		82,499	3,546	86,046	0	86,045	53,321	4,666	301	23,782	262	3,630	83	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		488,028	16,157	504,185	3,467	500,718	310,285	27,154	1,753	138,393	1,522	21,125	486	0	0
401	Production Plant Allocators						0.99312	0.61968	0.05423	0.00350	0.27639	0.00304	0.04219	0.00097	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	964	84	5	430	5	66	2	-	-
405	Production Intermediate Demand		96		96	5	91	56	5	0	25	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	557	49	3	248	3	38	1	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	634	55	4	283	3	43	1	-	-
408	Transmission		155,993	166	156,159	46,271	109,888	68,934	5,946	368	29,852	315	4,435	38	-	-
409	Transmission - Radials		999		999	-	999	627	54	3	271	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		160,588	166	160,753	46,298	114,456	71,773	6,194	384	31,109	328	4,626	42	0	0
412	Transmission Plant Allocators						0.71200	0.62708	0.05412	0.00335	0.27180	0.00287	0.04041	0.00037	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413																
414	Total Prod and Trans Plant		648,615	16,323	664,938	49,765	615,174	382,057	33,348	2,136	169,503	1,851	25,751	528	0	0
415	Prod and Trans Plant Allocators						0.92516	0.62106	0.05421	0.00347	0.27554	0.00301	0.04186	0.00086	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		155,381	5,373	160,754	-	160,754	102,984	9,473	435	41,916	672	3,821	1,453	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		83,375	(8,405)	74,970	-	74,970	58,285	4,930	100	10,987	-	334	334	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		19,352	4,020	23,373	-	23,373	20,410	1,499	170	553	0	1	740	-	-
423	Distribution Metering		28,507	1,143	29,650	-	29,650	23,891	2,452	209	2,059	7	57	974	-	-
424	Lighting Facilities		35,675	2,397	38,072	-	38,072	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	0	2,327	-	2,327	-	-	-	-	-	-	-	-	2,327
427	Distribution Plant Total		324,617	4,528	329,145	0	329,145	205,570	18,354	915	55,516	679	4,213	3,501	38,072	2,327
428	Distribution Plant Allocators						1.00000	0.62456	0.05576	0.00278	0.16867	0.00206	0.01280	0.01064	0.11567	0.00707
429																
430	Total Trans and Dist Plant		485,205	4,694	489,899	46,298	443,601	277,342	24,548	1,299	86,625	1,007	8,838	3,543	38,072	2,327
431	Total Trans and Dist Plant Allocators						0.90550	0.62521	0.05534	0.00293	0.19528	0.00227	0.01992	0.00799	0.08583	0.00524
432																
433	Total Prod, Trans and Dist Plant		973,233	20,851	994,084	49,765	944,319	587,627	51,702	3,051	225,018	2,530	29,964	4,029	38,072	2,327
434	Total Prod, Trans and Dist Plant Allocators						0.94994	0.62228	0.05475	0.00323	0.23829	0.00268	0.03173	0.00427	0.04032	0.00246
435																
436	General & Intangible Plant															
437	Labor		89,542	(1,967)	87,575	2,307	85,268	55,610	4,898	400	18,555	243	2,866	1,027	1,623	46
438	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,458	695	79	259	0	1	343	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	65,068	5,594	479	18,813	243	2,867	1,370	1,623	46
441	General & Intangible Plant Allocators						0.97656	0.67707	0.05820	0.00498	0.19576	0.00253	0.02983	0.01425	0.01689	0.00048
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	5,576	410	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,308	18,752	20,060	-	20,060	12,696	1,114	64	4,771	55	615	98	624	22
452	Retail 100%, Class = T&D		581	0	581	-	581	370	33	2	123	1	13	4	33	1
453	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,756	591	50	496	2	14	235	-	-
454	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,439	122	2	271	-	8	8	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,716	238	15	1,211	13	185	4	-	-
456	Retail 100%, Removed		12,518	(12,518)	0	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		32,435	7,971	40,405	0	40,405	28,553	2,507	180	7,026	72	836	551	657	23
459																
460	Total Depreciation Expense		1,106,044	26,854	1,132,898	52,071	1,080,827	681,249	59,802	3,710	250,857	2,845	33,667	5,949	40,352	2,396
461	Total Depreciation Expense Allocators						0.95404	0.63030	0.05533	0.00343	0.23210	0.00263	0.03115	0.00550	0.03733	0.00222
462																
463	[redacted]															
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	445	16,434	10,718	944	77	3,576	47	552	198	313	9
466	Net Total Plant		194,767	0	194,767	15,312	179,454	113,581	9,967	572	42,684	494	5,503	877	5,579	197
467	Transmission		4,108	(4,108)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		497,023	(285,378)	211,645	15,757	195,889	124,299	10,911	649	46,260	541	6,055	1,075	5,892	206
471	Total Taxes Other Allocator						0.92555	0.63454	0.05570	0.00331	0.23615	0.00276	0.03091	0.00549	0.03008	0.00105

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472																
473	[redacted]															
474	**Income Tax Expense**															
475	Total Revenue	Line 13	6,451,332	(2,672,426)	3,778,906	215,675	3,563,231	2,267,976	198,985	12,641	826,332	9,708	111,340	22,973	108,702	4,575
476	Total Oper. Exp. Before Tax	Line 20	4,431,855	(2,472,373)	1,959,482	84,330	1,875,151	1,198,563	105,111	7,220	422,488	5,026	58,953	14,742	60,262	2,787
477	Net Oper. Income (NOI) before Tax		2,019,477	(200,053)	1,819,424	131,344	1,688,080	1,069,413	93,874	5,421	403,844	4,683	52,387	8,230	48,440	1,788
478	Interest Expense	Line 8 x WACC	455,725	(46,192)	409,534	31,883	377,650	239,167	20,990	1,216	90,271	1,045	11,747	1,839	10,986	389
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,563,752	(153,861)	1,409,891	99,461	1,310,430	830,245	72,884	4,205	313,573	3,638	40,641	6,391	37,454	1,399
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	1,563,752	(153,861)	1,409,891	99,461	1,310,430	830,245	72,884	4,205	313,573	3,638	40,641	6,391	37,454	1,399
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(45,781)	(627,791)	(396,772)	(34,780)	(2,034)	(148,936)	(1,705)	(19,569)	(3,047)	(20,363)	(583)
485	State Taxable Income	Ln 482:484	912,458	(153,861)	758,597	55,194	703,403	446,596	39,254	2,239	169,562	1,989	21,718	3,445	17,764	835
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	50,185	(8,462)	41,723	3,036	38,687	24,563	2,159	123	9,326	109	1,195	189	977	46
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	87,232	(8,462)	78,769	5,554	73,216	46,385	4,072	235	17,517	203	2,271	357	2,097	78
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	1,563,752	(153,861)	1,409,891	99,461	1,310,430	830,245	72,884	4,205	313,573	3,638	40,641	6,391	37,454	1,399
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,329)	(607,881)	(384,189)	(33,677)	(1,969)	(144,213)	(1,651)	(18,949)	(2,950)	(19,718)	(564)
496	State Income Tax Exp. (Cur.)	Line 487	(50,185)	8,462	(41,723)	(3,036)	(38,687)	(24,563)	(2,159)	(123)	(9,326)	(109)	(1,195)	(189)	(977)	(46)
497	Fed. Taxable Income	Ln 493:496	883,635	(145,399)	738,236	53,611	684,626	434,617	38,198	2,180	164,960	1,934	21,145	3,352	17,433	808
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	185,563	(30,534)	155,030	11,258	143,771	91,270	8,022	458	34,642	406	4,440	704	3,661	170
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	185,563	(30,534)	155,030	11,258	143,771	91,270	8,022	458	34,642	406	4,440	704	3,661	170
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
503	State Income Tax (Def.) Deductio	Ln 488 x Ln 498	(7,780)	-	(7,780)	(529)	(7,251)	(4,583)	(402)	(23)	(1,720)	(20)	(226)	(35)	(235)	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)		(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
508	Total Federal Income Tax Exp.	Ln 501:507	225,528	(30,819)	194,709	18,305	176,404	112,045	9,853	555	42,485	501	5,374	868	4,496	228
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	235,749	(38,996)	196,753	14,294	182,459	115,832	10,181	581	43,967	516	5,635	893	4,638	215
511	Total Deferred Fed. & St. Income Ta	Ln 488 + Ln 502:503	166,231	-	166,231	11,298	154,932	97,919	8,583	502	36,756	421	4,830	752	5,025	144
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
514	Total Amortization of ITC	Line 504	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
515	Total Amortization of PTC	Line 505	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	312,759	(39,281)	273,478	23,858	249,620	158,430	13,925	790	60,003	704	7,644	1,225	6,593	306
518			0													
519	Effective Tax Rate	Ln 510:512 /Ln479	25.68%	25.35%	25.72%	25.70%	25.72%	25.72%	25.71%	25.72%	25.71%	25.71%	25.72%	25.71%	25.77%	25.67%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
524	Interest Expense	Line 8 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(239,167)	(20,990)	(1,216)	(90,271)	(1,045)	(11,747)	(1,839)	(10,986)	(389)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(652,210)	-	(652,210)	(44,329)	(607,881)	(384,189)	(33,677)	(1,969)	(144,213)	(1,651)	(18,949)	(2,950)	(19,718)	(564)
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
533	Base for FIT Computation	Ln 523:532	668,805	(114,865)	553,940	40,363	513,577	326,107	28,665	1,634	123,847	1,454	15,854	2,516	12,887	613
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	177,784	(30,534)	147,250	10,729	136,520	86,687	7,620	434	32,921	386	4,214	669	3,426	163
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(253)	(22)	(1)	(95)	(1)	(12)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(820)	(72)	(4)	(308)	(4)	(40)	(6)	(42)	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,653)	(3,554)	(218)	(15,215)	(170)	(2,097)	(308)	(2,317)	(32)
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,595)	(1,192)	(70)	(5,103)	(58)	(671)	(104)	(698)	(20)
540	Total FIT before Adding Deferred	Ln 535:539	88,564	(30,819)	57,745	8,995	48,749	31,365	2,780	142	12,200	154	1,394	249	355	109
541	Total FIT - Deferred	Line 532	136,964	-	136,964	9,309	127,655	80,680	7,072	414	30,285	347	3,979	620	4,141	119
542	Total FIT - Current & Deferred	Ln 540:541	225,528	(30,819)	194,709	18,305	176,404	112,045	9,853	555	42,485	501	5,374	868	4,496	228
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,706,718	(160,771)	1,545,947	107,486	1,438,460	910,983	79,950	4,631	343,841	3,979	44,743	7,005	41,847	1,482
546	Interest Expense	Line 27 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(239,167)	(20,990)	(1,216)	(90,271)	(1,045)	(11,747)	(1,839)	(10,986)	(389)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	13,123	1,150	67	4,926	56	647	101	674	19
548	Temporary State Differences	JSS Sch. 12	(673,572)	-	(673,572)	(45,781)	(627,791)	(396,772)	(34,780)	(2,034)	(148,936)	(1,705)	(19,569)	(3,047)	(20,363)	(583)
549	State Deferred Tax	Ln 548 x Ln 486	37,046	-	37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
550	Net FIT Allowable	Line 542	225,528	(30,819)	194,709	18,305	176,404	112,045	9,853	555	42,485	501	5,374	868	4,496	228
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	862,273	(145,399)	716,874	52,159	664,716	422,033	37,095	2,115	160,236	1,880	20,524	3,256	16,787	789
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	50,185	(8,462)	41,723	3,036	38,687	24,563	2,159	123	9,326	109	1,195	189	977	46
555	Total SIT - Deferred	Line 549	37,046	-	37,046	2,518	34,528	21,822	1,913	112	8,192	94	1,076	168	1,120	32
556	Total SIT - Current & Deferred	Ln 554:555	87,232	(8,462)	78,769	5,554	73,216	46,385	4,072	235	17,517	203	2,271	357	2,097	78
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	312,759	(39,281)	273,478	23,858	249,620	158,430	13,925	790	60,003	704	7,644	1,225	6,593	306
561	Total Income Tax Allocator						0.91276	0.63469	0.05578	0.00316	0.24038	0.00282	0.03062	0.00491	0.02641	0.00123
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	15,250	1,335	86	6,802	75	1,038	24	-	-
566	Production Intermediate Demand				4,507	0.95212	4,291	2,659	233	15	1,186	13	181	4	-	-
567	Production Peaking Demand				3,540	0.97632	3,456	2,141	187	12	955	11	146	3	-	-
568	Production Solar Demand				108	1.00000	108	67	6	0	30	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,728	2,285	217	13,705	211	2,639	347	-	-
570	Production Intermediate Energy				5,393	0.93990	5,069	2,678	282	27	1,689	26	325	43	-	-
571	Production Peaking Energy				2,248	0.97934	2,201	1,163	122	12	733	11	141	19	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,504	369	35	2,210	34	426	56	-	-
573	Subtotal Production				88,168	0.99240	87,498	49,190	4,818	404	27,310	381	4,900	496	0	0
574	Transmission				13,729	0.70369	9,661	6,058	523	32	2,626	28	390	4	-	-
575	Distribution				39,404	1.00000	39,404	25,300	2,242	105	7,253	91	594	389	3,334	95
576	Subtotal Prod, Trans and Dist				141,301	0.96647	136,563	80,548	7,583	541	37,189	499	5,884	889	3,334	95
577	Customer Accounts				27,858	1.00000	27,858	24,314	1,790	202	669	0	2	881	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,423	325	37	121	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,947	364	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97366	175,154	114,231	10,062	822	38,114	500	5,887	2,109	3,334	95
581	Admin & General				80,612	0.97366	78,489	51,189	4,509	368	17,079	224	2,638	945	1,494	43
582	Total				260,504	0.97366	253,642	165,419	14,570	1,190	55,193	723	8,526	3,055	4,828	138
583	Total Labor Allocator						0.97366	0.65218	0.05744	0.00469	0.21760	0.00285	0.03361	0.01204	0.01904	0.00054

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	26,060,890	10,846,104	388,811	4,442,798	5,501,631	-	2,446,957	-	722,728	466,536	8,017	845,326	391,981
3	Accum. Depreciation & Amort.	Line 171	(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	-	(663,038)	-	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
4	Net Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	-	1,783,920	-	494,121	319,056	4,743	582,935	230,017
5	Construction Work in Progress	Line 229	1,090,298	655,437	7,146	194,580	164,238	-	55,499	-	2,804	2,164	668	2,817	4,947
6	Plant Held for Future Use	Line 239	115,262	93,211	1,059	16,933	2,975	-	186	-	55	37	1	64	741
7	Working Capital	Line 265	577,840	126,636	97,493	92,738	104,186	-	42,401	-	8,825	17,088	136	11,560	76,777
8	Total Rate Base		20,534,270	7,703,115	314,609	4,102,775	4,772,211	-	1,882,005	-	505,805	338,344	5,548	597,376	312,482
9															
10	Revenue														
11	Class Revenue	Line 287	3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
12	Revenue Credits	Line 307	51,809	201	8	10,329	363	-	7,277	-	33,322	9	0	16	282
13	Total Revenue		3,563,231	1,314,277	241,164	539,216	696,041	-	289,077	-	84,624	81,072	572	108,702	208,487
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	599,759	97,221	181,931	34,935	73,813	-	30,630	-	13,413	12,311	63	14,059	141,384
17	Depreciation	Line 460	1,080,827	531,941	27,015	119,676	176,350	-	85,851	-	25,318	38,090	21	40,352	36,213
18	Tax Other Than Income Tax	Line 470	195,889	68,421	7,163	37,230	45,111	-	17,978	-	4,996	3,234	48	5,892	5,814
19	Gain/Loss on Disposition		(1,323)	(482)	(15)	(268)	(318)	-	(126)	-	(35)	(23)	(0)	(41)	(16)
20	Operating Expense before Tax		1,875,151	697,102	216,094	191,573	294,957	-	134,333	-	43,692	53,612	132	60,262	183,394
21	Income Tax Expense	Line 517	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
22	Total Operating Expense		2,124,771	774,660	219,125	251,809	361,739	-	157,240	-	49,192	57,371	183	66,855	186,597
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
26	Net Operating Income Required	Ln 8 x Ln 34	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	7.01%	7.01%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	3,511,422	1,314,075	241,156	528,887	695,677		281,800		51,302	81,063	572	108,686	208,205
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,928,441	6,928,441	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,296,356	2,296,356	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,432,734	10,432,734	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		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,331,392	-	-	4,331,392	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03987	0.00000	0.96013	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		14,991,300	10,614,489	0	4,376,810	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70804	0.00000	0.29196	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		5,348,331	-	-	-	5,348,331	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,355,248	-	-	-	-	-	2,355,248	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		702,590	-	-	-	-	-	-	-	702,590	-	-	-	-
71	Distribution Metering		452,944	-	-	-	-	-	-	-	-	452,944	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55068	0.00000	0.24493	0.00000	0.07234	0.04664	0.00080	0.08461	0.00000
77															
78	Total Trans and Dist Plant		14,270,769	181,755	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01274	0.00000	0.30670	0.37478	0.00000	0.16669	0.00000	0.04923	0.03174	0.00055	0.05758	0.00000
80															
81	Total Prod, Trans and Dist Plant		24,703,503	10,614,489	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42968	0.00000	0.17717	0.21650	0.00000	0.09629	0.00000	0.02844	0.01834	0.00032	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,237,437	231,615	388,811	65,988	153,300	-	68,183	-	20,138	13,592	223	23,555	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
89	General & Intangible Plant Allocators		1.00000	0.17038	0.28602	0.04854	0.11277	0.00000	0.05016	0.00000	0.01481	0.01000	0.00016	0.01733	0.28982
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		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
106	Total Gross Electric Plant Allocators		1.00000	0.41618	0.01492	0.17048	0.21111	0.00000	0.09389	0.00000	0.02773	0.01790	0.00031	0.03244	0.01504
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,824,093	2,824,093	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		369,560	369,560	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,133	441,133	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		255,252	255,252	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890,038	3,890,038	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		608,292	-	-	608,292	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		634,810	21,068	0	613,743	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03319	0.00000	0.96681	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		4,524,849	3,911,106	0	613,743	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86436	0.00000	0.13564	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		929,888	-	-	-	929,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		628,186	-	-	-	-	-	628,186	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		219,290	-	-	-	-	-	-	-	219,290	-	-	-	-
139	Distribution Metering		141,192	-	-	-	-	-	-	-	-	141,192	-	-	-
140	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
141	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,176,522	0	0	0	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42724	0.00000	0.29014	0.00000	0.10075	0.06487	0.00146	0.11555	0.00000
145															
146	Total Trans and Dist Plant		2,811,332	21,068	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00749	0.00000	0.21831	0.33076	0.00000	0.22462	0.00000	0.07800	0.05022	0.00113	0.08946	0.00000
148															
149	Total Prod, Trans and Dist Plant		6,701,371	3,911,106	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58363	0.00000	0.09158	0.13876	0.00000	0.09423	0.00000	0.03272	0.02107	0.00047	0.03753	0.00000
151															
152	General & Intangible Plant														
153	Labor		572,553	107,167	179,900	30,532	70,931	-	31,548	-	9,318	6,289	103	10,899	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	-	-	-	-	-	-	-	-	-	-	-	33,169
156	General & Intangible Plant Total		605,722	107,167	179,900	30,532	70,931	0	31,548	0	9,318	6,289	103	10,899	159,035
157	General & Intangible Plant Allocators		1.00000	0.17692	0.29700	0.05041	0.11710	0.00000	0.05208	0.00000	0.01538	0.01038	0.00017	0.01799	0.26255
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		7,310,021	4,018,273	179,900	644,275	1,000,819	0	663,038	0	228,608	147,481	3,274	262,391	161,964
172	Total Accum Deprec Allocators		1.00000	0.54969	0.02461	0.08814	0.13691	0.00000	0.09070	0.00000	0.03127	0.02018	0.00045	0.03589	0.02216
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,432,734	10,432,734	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
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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
177	Production Reserve		(3,890,038)	(3,890,038)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,542,696	6,542,696	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		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(634,810)	(21,068)	0	(613,743)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,923,755	160,688	0	3,763,068	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04095	0.00000	0.95905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
187	Distribution Reserve		(2,176,522)	0	0	0	(929,888)	0	(631,490)	0	(219,290)	(141,192)	(3,170)	(251,493)	0
188	Distribution Net Plant		7,535,681	0	0	0	4,418,443	0	1,747,284	0	483,300	311,752	4,623	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58634	0.00000	0.23187	0.00000	0.06413	0.04137	0.00061	0.07568	0.00000
190															
191	General & Intangible Gross Plant		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
192	General & Intangible Reserve		(605,722)	(107,167)	(179,900)	(30,532)	(70,931)	0	(31,548)	0	(9,318)	(6,289)	(103)	(10,899)	(159,035)
193	General & Intangible Net Plant		753,670	124,448	208,911	35,456	82,369	0	36,635	0	10,821	7,303	120	12,656	234,950
194	General & Intangible Net Plant Allocators		1.00000	0.16512	0.27719	0.04704	0.10929	0.00000	0.04861	0.00000	0.01436	0.00969	0.00016	0.01679	0.31174
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		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
207	Total Reserve		(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
208	Total Net Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
209	Total Net Plant Allocators		1.00000	0.36413	0.01114	0.20258	0.24003	0.00000	0.09514	0.00000	0.02635	0.01702	0.00025	0.03109	0.01227
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		444,040	444,040	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		195,750	-	-	195,750	-	-	-	-	-	-	-	-	-
218	Distribution Primary		164,217	-	-	-	164,217	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		55,352	-	-	-	-	-	55,352	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	-	-	-	-	-	-	-	2,740	-	-	-	-
223	Distribution Metering		2,111	-	-	-	-	-	-	-	-	2,111	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		23,164	4,336	7,278	1,235	2,870	-	1,276	-	377	254	4	441	5,092
227	Retail 100%, Class = Net Plant		(11,872)	(4,323)	(132)	(2,405)	(2,850)	-	(1,129)	-	(313)	(202)	(3)	(369)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,090,298	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
230	Total Construction Work in Progress Allocator		1.00000	0.60115	0.00655	0.17846	0.15064	0.00000	0.05090	0.00000	0.00257	0.00198	0.00061	0.00258	0.00454
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		91,433	91,433	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		16,754	-	-	16,754	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,371	631	1,059	180	418	-	186	-	55	37	1	64	741
239	Plant Held for Future Use Total		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.80869	0.00919	0.14691	0.02581	0.00000	0.00161	0.00000	0.00048	0.00032	0.00001	0.00056	0.00643
241															
242															
243	**Working Capital**														
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(395,714)	(64,325)	(120,371)	(23,114)	(48,837)	-	(20,268)	-	(8,874)	(8,145)	(42)	(9,265)	(92,473)
255	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	157,877
256	Retail 100%, Class = Prod		(205,287)	(205,287)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		463,862	168,908	5,168	93,969	111,342	-	44,131	-	12,224	7,893	117	14,421	5,690
258	Retail 100%, Class = T&D		(101,598)	(1,294)	-	(31,160)	(38,077)	-	(16,935)	-	(5,002)	(3,225)	(55)	(5,850)	-
259	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	13,801	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,809	157,238	5,637	64,408	79,758	-	35,474	-	10,478	6,763	116	12,255	5,683
264	Gross Trans Plant		(11,836)	(472)	-	(11,364)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
266	Total Working Capital Allocator		1.00000	0.21915	0.16872	0.16049	0.18030	0.00000	0.07338	0.00000	0.01527	0.02957	0.00024	0.02001	0.13287
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		26,060,890	10,846,104	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
271	Accumulated Depreciation		(7,310,021)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
272	Net Electric Plant in Service		18,750,869	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
273	Construction Work in Progress		1,090,298	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
274	Plant Held for Future Use		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
275	Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
276	Total Rate Base		20,534,270	7,703,115	314,609	4,102,775	4,772,211	0	1,882,005	0	505,805	338,344	5,548	597,376	312,482
277	Total Rate Base Allocator		1.00000	0.37513	0.01532	0.19980	0.23240	0.00000	0.09165	0.00000	0.02463	0.01648	0.00027	0.02909	0.01522
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		3,311,665	1,229,019	241,156	528,887	695,677	-	275,785	-	51,302	81,063	572	-	208,205
282	Production Solar Demand		85,056	85,056	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		108,686											108,686	
285	Retail Revenue		3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
286	Wholesale 100%														
287	Total Class Revenue		3,511,422	1,314,075	241,156	528,887	695,677	0	281,800	0	51,302	81,063	572	108,686	208,205
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37423	0.06868	0.15062	0.19812	0.00000	0.08025	0.00000	0.01461	0.02309	0.00016	0.03095	0.05929
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,313,612	1,236,719	238,133	478,980	629,258	-	266,171	-	79,124	77,313	521	102,109	205,284
292	Less Lighting Facilities		(102,109)											(102,109)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		3,211,503	1,236,719	238,133	478,980	629,258	-	266,171	-	79,124	77,313	521	-	205,284
294	Function Allocator for Electric Revenue		1.00000	0.38509	0.07415	0.14914	0.19594	0.00000	0.08288	0.00000	0.02464	0.02407	0.00016	0.00000	0.06392

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		10,222	-	-	10,222	-	-	-	-	-	-	-	-	-
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		537	201	8	107	125	-	49	-	13	9	0	16	8
307	Total Revenue Credits		51,809	201	8	10,329	363	0	7,277	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00389	0.00016	0.19937	0.00701	0.00000	0.14047	0.00000	0.64318	0.00017	0.00000	0.00030	0.00545
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14,806	14,806	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		55,081	55,081	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		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,793	0	127,793	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		182,874	55,081	127,793	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30120	0.69880	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		235	235	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		21,751	-	-	21,751	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		22,386	508	0	21,878	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		47,740	-	-	-	47,740	-	-	-	-	-	-	-	-
343	Distribution Secondary		18,962	-	-	-	-	-	18,962	-	-	-	-	-	-
344	Distribution Service		9,988	-	-	-	-	-	-	-	9,988	-	-	-	-
345	Distribution Metering		9,776	-	-	-	-	-	-	-	-	9,776	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		96,564	0	0	0	47,740	0	19,037	0	9,988	9,776	25	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49439	0.00000	0.19715	0.00000	0.10343	0.10124	0.00026	0.10352	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	77,638
356	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	241	0	0	77,638
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	4,137
361	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	4,137
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		16,698	-	-	-	-	-	-	-	-	-	-	-	16,698
366	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	16,698
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		171,204	32,045	53,794	9,130	21,210	-	9,433	-	2,786	1,881	31	3,259	37,636
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,038	9,588	344	3,927	4,863	-	2,163	-	639	412	7	747	347
373	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	3,309
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		197,551	41,633	54,137	13,057	26,073	0	11,597	0	3,425	2,293	38	4,006	41,292
379	Admin & General O&M Allocators		1.00000	0.21074	0.27404	0.06609	0.13198	0.00000	0.05870	0.00000	0.01734	0.01161	0.00019	0.02028	0.20902
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		598,089	97,221	181,931	34,935	73,813	0	30,634	0	13,413	12,311	63	14,003	139,765
387	Total O&M Allocators		1.00000	0.16255	0.30419	0.05841	0.12342	0.00000	0.05122	0.00000	0.02243	0.02058	0.00011	0.02341	0.23369
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,671						(4)					56	1,619
390	Total Adjusted O&M		599,759	97,221	181,931	34,935	73,813	-	30,630	-	13,413	12,311	63	14,059	141,384
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		330,085	330,085	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		54,334	54,334	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,254	30,254	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		86,045	86,045	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		500,718	500,718	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		109,888	-	-	109,888	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		114,456	3,569	0	110,887	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03118	0.00000	0.96882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
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PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		615,174	504,286	0	110,887	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81975	0.00000	0.18025	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		160,754	-	-	-	160,754	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		74,970	-	-	-	-	-	74,970	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		23,373	-	-	-	-	-	-	-	23,373	-	-	-	-
423	Distribution Metering		29,650	-	-	-	-	-	-	-	-	29,650	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-
427	Distribution Plant Total		329,145	0	0	0	160,754	0	77,296	0	23,373	29,650	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48840	0.00000	0.23484	0.00000	0.07101	0.09008	0.00000	0.11567	0.00000
429															
430	Total Trans and Dist Plant		443,601	3,569	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00804	0.00000	0.24997	0.36238	0.00000	0.17425	0.00000	0.05269	0.06684	0.00000	0.08583	0.00000
432															
433	Total Prod, Trans and Dist Plant		944,319	504,286	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53402	0.00000	0.11743	0.17023	0.00000	0.08185	0.00000	0.02475	0.03140	0.00000	0.04032	0.00000
435															
436	General & Intangible Plant														
437	Labor		85,268	15,960	26,792	4,547	10,564	-	4,698	-	1,388	937	15	1,623	18,745
438	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	10,834
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,103	15,960	26,792	4,547	10,564	0	4,698	0	1,388	937	15	1,623	29,579
441	General & Intangible Plant Allocators		1.00000	0.16607	0.27878	0.04731	0.10992	0.00000	0.04889	0.00000	0.01444	0.00975	0.00016	0.01689	0.30779
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		20,060	7,304	223	4,064	4,815	-	1,908	-	529	341	5	624	246
452	Retail 100%, Class = T&D		581	7	-	178	218	-	97	-	29	18	0	33	-
453	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	7,143	-	-	-
454	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	1,851	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,405	11,695	223	4,242	5,033	0	3,856	0	557	7,503	5	657	6,634
459															
460	Total Depreciation Expense		1,080,827	531,941	27,015	119,676	176,350	0	85,851	0	25,318	38,090	21	40,352	36,213
461	Total Depreciation Expense Allocators		1.00000	0.49216	0.02500	0.11073	0.16316	0.00000	0.07943	0.00000	0.02342	0.03524	0.00002	0.03733	0.03350
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,434	3,076	5,164	876	2,036	-	906	-	267	181	3	313	3,613
466	Net Total Plant		179,454	65,345	1,999	36,354	43,075	-	17,073	-	4,729	3,054	45	5,579	2,201
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		195,889	68,421	7,163	37,230	45,111	0	17,978	0	4,996	3,234	48	5,892	5,814
471	Total Taxes Other Allocator		1.00000	0.34929	0.03657	0.19006	0.23029	0.00000	0.09178	0.00000	0.02551	0.01651	0.00025	0.03008	0.02968

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,563,231	1,314,277	241,164	539,216	696,041	0	289,077	0	84,624	81,072	572	108,702	208,487
476	Total Oper. Exp. Before Tax	Line 20	1,875,151	697,102	216,094	191,573	294,957	0	134,333	0	43,692	53,612	132	60,262	183,394
477	Net Oper. Income (NOI) before Tax		1,688,080	617,174	25,070	347,643	401,084	0	154,744	0	40,932	27,460	440	48,440	25,093
478	Interest Expense	Line 8 x WACC	377,650	141,670	5,786	75,455	87,767	-	34,612	-	9,302	6,223	102	10,986	5,747
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,310,430	475,505	19,284	272,188	313,317	-	120,132	-	31,630	21,238	338	37,454	19,346
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,310,430	475,505	19,284	272,188	313,317	0	120,132	0	31,630	21,238	338	37,454	19,346
483	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
484	State Temporary Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
485	State Taxable Income	Ln 482:484	703,403	222,870	10,227	168,703	185,169	0	63,136	0	14,796	10,371	151	17,764	10,215
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	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562
488	State Income Tax (Def.)	Ln 484 x Ln 486	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
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	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,310,430	475,505	19,284	272,188	313,317	-	120,132	-	31,630	21,238	338	37,454	19,346
494	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
495	Fed Temporary Differences	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
496	State Income Tax Exp. (Cur.)	Line 487	(38,687)	(12,258)	(562)	(9,279)	(10,184)	-	(3,472)	-	(814)	(570)	(8)	(977)	(562)
497	Fed. Taxable Income	Ln 493:496	684,626	218,899	9,962	162,819	179,188	-	61,533	-	14,534	10,157	149	17,433	9,953
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	143,771	45,969	2,092	34,192	37,630	-	12,922	-	3,052	2,133	31	3,661	2,090
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	143,771	45,969	2,092	34,192	37,630	-	12,922	-	3,052	2,133	31	3,661	2,090
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,251)	(3,018)	(108)	(1,236)	(1,531)	-	(681)	-	(201)	(130)	(2)	(235)	(109)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
508	Total Federal Income Tax Exp.	Ln 501:507	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	182,459	58,227	2,654	43,471	47,814	-	16,394	-	3,866	2,703	40	4,638	2,652
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	154,932	64,480	2,311	26,413	32,707	-	14,547	-	4,297	2,774	48	5,025	2,330
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
514	Total Amortization of ITC	Line 504	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
515	Total Amortization of PTC	Line 505	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	25.79%	25.77%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
524	Interest Expense	Line 8 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
525	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
529	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
532	Deferred Tax Federal	Ln 531 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
533	Base for FIT Computation	Ln 523:532	513,577	161,578	7,463	123,977	135,800	-	46,050	-	10,725	7,536	109	12,887	7,453
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	136,520	42,951	1,984	32,956	36,099	-	12,241	-	2,851	2,003	29	3,426	1,981
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
539	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
540	Total FIT before Adding Deferred	Ln 535:539	48,749	(2,198)	49	23,309	22,360	-	4,206	-	188	285	(7)	355	202
541	Total FIT - Deferred	Line 532	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
542	Total FIT - Current & Deferred	Ln 540:541	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
546	Interest Expense	Line 27 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
547	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
548	Temporary State Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
549	State Deferred Tax	Ln 548 x Ln 486	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
550	Net FIT Allowable	Line 542	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	664,716	210,612	9,665	159,424	174,985	-	59,663	-	13,982	9,801	143	16,787	9,654
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	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562
555	Total SIT - Deferred	Line 549	34,528	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
556	Total SIT - Current & Deferred	Ln 554:555	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
561	Total Income Tax Allocator		1.00000	0.31071	0.01214	0.24131	0.26754	0.00000	0.09176	0.00000	0.02203	0.01506	0.00021	0.02641	0.01283
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,291	4,291	-	-	-	-	-	-	-	-	-	-	-
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		5,069	-	5,069	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,201	-	2,201	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,498	32,463	55,034	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,661	321	-	9,340	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,699	-	9,651	-	2,851	1,838	32	3,334	-
576	Subtotal Prod, Trans and Dist		136,563	32,784	55,034	9,340	21,699	0	9,651	0	2,851	1,838	32	3,334	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	86	-	-	27,772
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,154	32,784	55,034	9,340	21,699	-	9,651	-	2,851	1,924	32	3,334	38,505
581	Admin & General		78,489	14,691	24,662	4,186	9,724	-	4,325	-	1,277	862	14	1,494	17,254
582	Total		253,642	47,475	79,696	13,526	31,423	-	13,976	-	4,128	2,786	46	4,828	55,759
583	Total Labor Allocator		1.00000	0.18717	0.31421	0.05333	0.12389	0.00000	0.05510	0.00000	0.01627	0.01098	0.00018	0.01904	0.21983

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	16,470,841	6,721,114	205,396	2,787,033	3,524,515	-	1,883,547	-	631,123	375,922	-	-	342,192
3	Accum. Depreciation & Amort.	Line 171	(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	-	(512,661)	-	(199,632)	(118,836)	-	-	(141,391)
4	Net Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	-	1,370,887	-	431,491	257,086	-	-	200,801
5	Construction Work in Progress	Line 229	688,872	406,161	3,775	122,063	105,216	-	43,147	-	2,449	1,744	-	-	4,318
6	Plant Held for Future Use	Line 239	71,717	57,761	560	10,623	1,906	-	143	-	48	30	-	-	647
7	Working Capital	Line 265	375,920	78,474	51,502	58,176	66,745	-	32,524	-	7,706	13,769	-	-	67,025
8	Total Rate Base		13,004,434	4,773,467	166,197	2,573,731	3,057,226	-	1,446,701	-	441,694	272,628	-	-	272,791
9															
10	Revenue														
11	Class Revenue	Line 287	2,226,125	814,306	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,330
12	Revenue Credits	Line 307	41,851	125	4	6,480	233	-	5,657	-	29,099	7	-	-	246
13	Total Revenue		2,267,976	814,431	127,399	338,258	445,905	-	221,183	-	73,898	65,326	-	-	181,576
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	393,852	60,246	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,996
17	Depreciation	Line 460	681,249	329,633	14,271	75,075	112,975	-	64,881	-	22,109	30,691	-	-	31,613
18	Tax Other Than Income Tax	Line 470	124,299	42,399	3,784	23,355	28,899	-	13,817	-	4,363	2,606	-	-	5,076
19	Gain/Loss on Disposition		(838)	(299)	(8)	(168)	(203)	-	(97)	-	(30)	(18)	-	-	(14)
20	Operating Expense before Tax		1,198,563	431,980	114,155	120,177	188,958	-	102,269	-	38,154	43,199	-	-	159,671
21	Income Tax Expense	Line 517	158,430	48,061	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
22	Total Operating Expense		1,356,993	480,041	115,756	157,964	231,741	-	119,840	-	42,957	46,228	-	-	162,467
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
26	Net Operating Income Required	Ln 8 x Ln 34	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	2,226,125	814,306	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,330
32															
33		Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	2,226,125	814,306	127,394	331,778	445,672		215,526		44,799	65,319			181,330
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,293,416	4,293,416	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		356,890	356,890	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		391,645	391,645	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,423,006	1,423,006	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,464,957	6,464,957	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		52,156	52,156	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		3,068	3,068	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		27,198	27,198	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		30,209	30,209	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,717,145	-	-	2,717,145	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,492	-	-	28,492	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		2,858,267	112,630	0	2,745,637	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03941	0.00000	0.96059	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		9,323,224	6,577,587	0	2,745,637	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70551	0.00000	0.29449	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		3,426,306	-	-	-	3,426,306	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,831,063	-	-	-	-	-	1,831,063	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		613,537	-	-	-	-	-	-	-	613,537	-	-	-	-
71	Distribution Metering		364,969	-	-	-	-	-	-	-	-	364,969	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54945	0.00000	0.29363	0.00000	0.09839	0.05853	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,094,143	112,630	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01238	0.00000	0.30191	0.37676	0.00000	0.20135	0.00000	0.06747	0.04013	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		15,559,100	6,577,587	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42275	0.00000	0.17647	0.22021	0.00000	0.11768	0.00000	0.03943	0.02346	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		807,027	143,527	205,396	41,395	98,209	-	52,484	-	17,586	10,952	-	-	237,477
86	Retail 100%, Class = # Bills		106,465	-	-	-	-	-	-	-	-	-	-	-	106,465
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		913,492	143,527	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
89	General & Intangible Plant Allocators		1.00000	0.15712	0.22485	0.04532	0.10751	0.00000	0.05745	0.00000	0.01925	0.01199	0.00000	0.00000	0.37651
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		(1,750)	-	-	-	-	-	-	-	-	-	-	-	(1,750)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
104															
105	Total Gross Electric Plant in Service		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
106	Total Gross Electric Plant Allocators		1.00000	0.40806	0.01247	0.16921	0.21399	0.00000	0.11436	0.00000	0.03832	0.02282	0.00000	0.00000	0.02078
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,750,034	1,750,034	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		229,009	229,009	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		273,361	273,361	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		158,175	158,175	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,410,579	2,410,579	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		8,934	8,934	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,287	1,287	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,615	1,615	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,219	1,219	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		381,590	-	-	381,590	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,419	-	-	3,419	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		398,065	13,055	0	385,010	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03280	0.00000	0.96720	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		2,808,644	2,423,634	0	385,010	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86292	0.00000	0.13708	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		595,715	-	-	-	595,715	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		488,377	-	-	-	-	-	488,377	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		191,495	-	-	-	-	-	-	-	191,495	-	-	-	-
139	Distribution Metering		113,768	-	-	-	-	-	-	-	-	113,768	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,389,355	0	0	0	595,715	0	488,377	0	191,495	113,768	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42877	0.00000	0.35151	0.00000	0.13783	0.08189	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,787,420	13,055	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00730	0.00000	0.21540	0.33328	0.00000	0.27323	0.00000	0.10713	0.06365	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,197,999	2,423,634	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57733	0.00000	0.09171	0.14190	0.00000	0.11634	0.00000	0.04562	0.02710	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		373,406	66,409	95,035	19,153	45,441	-	24,284	-	8,137	5,068	-	-	109,879
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,956	-	-	-	-	-	-	-	-	-	-	-	28,956
156	General & Intangible Plant Total		402,361	66,409	95,035	19,153	45,441	0	24,284	0	8,137	5,068	0	0	138,835
157	General & Intangible Plant Allocators		1.00000	0.16505	0.23619	0.04760	0.11293	0.00000	0.06035	0.00000	0.02022	0.01259	0.00000	0.00000	0.34505
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		2,556	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	2,556
170															
171	Total Accumulated Depreciation		4,602,916	2,490,043	95,035	404,163	641,156	0	512,661	0	199,632	118,836	0	0	141,391
172	Total Accum Deprec Allocators		1.00000	0.54097	0.02065	0.08781	0.13929	0.00000	0.11138	0.00000	0.04337	0.02582	0.00000	0.00000	0.03072
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,464,957	6,464,957	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(2,410,579)	(2,410,579)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		4,054,378	4,054,378	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		2,858,267	112,630	0	2,745,637	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(398,065)	(13,055)	0	(385,010)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,460,202	99,575	0	2,360,628	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04047	0.00000	0.95953	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
187	Distribution Reserve		(1,389,355)	0	0	0	(595,715)	0	(488,377)	0	(191,495)	(113,768)	0	0	0
188	Distribution Net Plant		4,846,521	0	0	0	2,830,591	0	1,342,686	0	422,042	251,201	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58405	0.00000	0.27704	0.00000	0.08708	0.05183	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		913,492	143,527	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
192	General & Intangible Reserve		(402,361)	(66,409)	(95,035)	(19,153)	(45,441)	0	(24,284)	0	(8,137)	(5,068)	0	0	(138,835)
193	General & Intangible Net Plant		511,130	77,118	110,361	22,242	52,768	0	28,200	0	9,449	5,885	0	0	205,107
194	General & Intangible Net Plant Allocators		1.00000	0.15088	0.21591	0.04352	0.10324	0.00000	0.05517	0.00000	0.01849	0.01151	0.00000	0.00000	0.40128
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		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(4,307)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,307)
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		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
207	Total Reserve		(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
208	Total Net Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
209	Total Net Plant Allocators		1.00000	0.35651	0.00930	0.20078	0.24295	0.00000	0.11551	0.00000	0.03636	0.02166	0.00000	0.00000	0.01692
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		108,091	108,091	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		13,852	13,852	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		9,047	9,047	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		275,163	275,163	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		122,797	-	-	122,797	-	-	-	-	-	-	-	-	-
218	Distribution Primary		105,203	-	-	-	105,203	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		43,033	-	-	-	-	-	43,033	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,393	-	-	-	-	-	-	-	2,393	-	-	-	-
223	Distribution Metering		1,701	-	-	-	-	-	-	-	-	1,701	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		15,107	2,687	3,845	775	1,838	-	982	-	329	205	-	-	4,445
227	Retail 100%, Class = Net Plant		(7,514)	(2,679)	(70)	(1,509)	(1,826)	-	(868)	-	(273)	(163)	-	-	(127)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		688,872	406,161	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
230	Total Construction Work in Progress Allocator		1.00000	0.58960	0.00548	0.17719	0.15274	0.00000	0.06263	0.00000	0.00355	0.00253	0.00000	0.00000	0.00627
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		56,659	56,659	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		711	711	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,638	-	-	-	1,638	-	-	-	-	-	-	-	-
238	Labor		2,199	391	560	113	268	-	143	-	48	30	-	-	647
239	Plant Held for Future Use Total		71,717	57,761	560	10,623	1,906	0	143	0	48	30	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.80541	0.00780	0.14812	0.02657	0.00000	0.00199	0.00000	0.00067	0.00042	0.00000	0.00000	0.00902
241															
242															
243	**Working Capital**														
244	Production Base Demand		40,590	40,590	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,226	4,226	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,609	4,609	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		59,422	-	59,422	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,960	-	49,960	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(259,934)	(39,861)	(63,588)	(14,500)	(31,287)	-	(15,659)	-	(7,749)	(6,563)	-	-	(80,727)
255	Retail 100%, Class = # Bills		137,823	-	-	-	-	-	-	-	-	-	-	-	137,823
256	Retail 100%, Class = Prod		(127,213)	(127,213)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		293,591	104,669	2,730	58,948	71,329	-	33,913	-	10,674	6,360	-	-	4,967
258	Retail 100%, Class = T&D		(64,744)	(802)	-	(19,547)	(24,393)	-	(13,036)	-	(4,368)	(2,598)	-	-	-
259	Retail 100%, Class = Metering		11,120	-	-	-	-	-	-	-	-	11,120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,498)	(5,498)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		238,781	97,437	2,978	40,404	51,096	-	27,306	-	9,149	5,450	-	-	4,961
264	Gross Trans Plant		(7,421)	(292)	-	(7,129)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		375,920	78,474	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
266	Total Working Capital Allocator		1.00000	0.20875	0.13700	0.15476	0.17755	0.00000	0.08652	0.00000	0.02050	0.03663	0.00000	0.00000	0.17830
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		16,470,841	6,721,114	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
271	Accumulated Depreciation		(4,602,916)	(2,490,043)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
272	Net Electric Plant in Service		11,867,925	4,231,071	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
273	Construction Work in Progress		688,872	406,161	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
274	Plant Held for Future Use		71,717	57,761	560	10,623	1,906	0	143	0	48	30	0	0	647
275	Working Capital		375,920	78,474	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
276	Total Rate Base		13,004,434	4,773,467	166,197	2,573,731	3,057,226	0	1,446,701	0	441,694	272,628	0	0	272,791
277	Total Rate Base Allocator		1.00000	0.36706	0.01278	0.19791	0.23509	0.00000	0.11125	0.00000	0.03396	0.02096	0.00000	0.00000	0.02098
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		2,173,417	761,598	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,330
282	Production Solar Demand		52,708	52,708	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
285	Retail Revenue		2,226,125	814,306	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,330
286	Wholesale 100%														
287	Total Class Revenue		2,226,125	814,306	127,394	331,778	445,672	0	215,526	0	44,799	65,319	0	0	181,330
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36580	0.05723	0.14904	0.20020	0.00000	0.09682	0.00000	0.02012	0.02934	0.00000	0.00000	0.08146
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,109,546	766,370	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	178,780
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		2,109,546	766,370	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	178,780
294	Function Allocator for Electric Revenue		1.00000	0.36329	0.05963	0.14243	0.19109	0.00000	0.09652	0.00000	0.03275	0.02953	0.00000	0.00000	0.08475

DUKE ENERGY FLORIDA
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	(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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		6,412	-	-	6,412	-	-	-	-	-	-	-	-	-
299	Distribution Primary		153	-	-	-	153	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,620	-	-	-	-	-	5,620	-	-	-	-	-	-
301	Distribution Service		29,087	-	-	-	-	-	-	-	29,087	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		340	125	4	67	80	-	38	-	12	7	-	-	7
307	Total Revenue Credits		41,851	125	4	6,480	233	0	5,657	0	29,099	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00298	0.00010	0.15483	0.00556	0.00000	0.13518	0.00000	0.69529	0.00017	0.00000	0.00000	0.00589
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		20,215	20,215	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,723	1,723	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		3,019	3,019	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		9,175	9,175	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		34,133	34,133	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		54,116	-	54,116	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,909	-	4,909	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,386	-	4,386	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,098	-	4,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,509	0	67,509	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		101,641	34,133	67,509	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.33581	0.66419	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		146	146	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		13,645	-	-	13,645	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		80	-	-	80	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,039	315	0	13,724	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02240	0.00000	0.97760	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		30,584	-	-	-	30,584	-	-	-	-	-	-	-	-
343	Distribution Secondary		14,741	-	-	-	-	-	14,741	-	-	-	-	-	-
344	Distribution Service		8,722	-	-	-	-	-	-	-	8,722	-	-	-	-
345	Distribution Metering		7,878	-	-	-	-	-	-	-	-	7,878	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		61,925	0	0	0	30,584	0	14,741	0	8,722	7,878	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49389	0.00000	0.23805	0.00000	0.14084	0.12721	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

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	(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
354	Distribution Metering		194	-	-	-	-	-	-	-	-	194	-	-	-
355	Retail 100%, Class = # Bills		67,776	-	-	-	-	-	-	-	-	-	-	-	67,776
356	Customer Accounting O&M		67,971	0	0	0	0	0	0	0	0	194	0	0	67,776
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,612	-	-	-	-	-	-	-	-	-	-	-	3,612
361	Customer Serv & Info. O&M		3,612	0	0	0	0	0	0	0	0	0	0	0	3,612
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		14,577	-	-	-	-	-	-	-	-	-	-	-	14,577
366	Sales O&M		14,577	0	0	0	0	0	0	0	0	0	0	0	14,577
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		111,655	19,858	28,417	5,727	13,588	-	7,261	-	2,433	1,515	-	-	32,856
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,560	5,941	182	2,464	3,116	-	1,665	-	558	332	-	-	302
373	Retail 100%, Class = # Bills		2,889	-	-	-	-	-	-	-	-	-	-	-	2,889
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		129,104	25,799	28,599	8,191	16,703	0	8,926	0	2,991	1,848	0	0	36,047
379	Admin & General O&M Allocators		1.00000	0.19983	0.22152	0.06344	0.12938	0.00000	0.06914	0.00000	0.02317	0.01431	0.00000	0.00000	0.27921
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		392,868	60,246	96,108	21,915	47,287	0	23,668	0	11,713	9,920	0	0	122,012
387	Total O&M Allocators		1.00000	0.15335	0.24463	0.05578	0.12036	0.00000	0.06024	0.00000	0.02981	0.02525	0.00000	0.00000	0.31057
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		984												984
390	Total Adjusted O&M		393,852	60,246	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,996
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		204,547	204,547	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		33,669	33,669	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,748	18,748	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		53,321	53,321	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		310,285	310,285	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		964	964	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		557	557	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		634	634	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		68,934	-	-	68,934	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		627	-	-	627	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		71,773	2,211	0	69,561	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03081	0.00000	0.96919	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		382,057	312,496	0	69,561	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81793	0.00000	0.18207	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		102,984	-	-	-	102,984	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		58,285	-	-	-	-	-	58,285	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,410	-	-	-	-	-	-	-	20,410	-	-	-	-
423	Distribution Metering		23,891	-	-	-	-	-	-	-	-	23,891	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		205,570	0	0	0	102,984	0	58,285	0	20,410	23,891	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50097	0.00000	0.28353	0.00000	0.09929	0.11622	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		277,342	2,211	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00797	0.00000	0.25081	0.37132	0.00000	0.21015	0.00000	0.07359	0.08614	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		587,627	312,496	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53179	0.00000	0.11838	0.17525	0.00000	0.09919	0.00000	0.03473	0.04066	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		55,610	9,890	14,153	2,852	6,767	-	3,617	-	1,212	755	-	-	16,364
438	Retail 100%, Class = # Bills		9,458	-	-	-	-	-	-	-	-	-	-	-	9,458
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		65,068	9,890	14,153	2,852	6,767	0	3,617	0	1,212	755	0	0	25,822
441	General & Intangible Plant Allocators		1.00000	0.15200	0.21751	0.04384	0.10400	0.00000	0.05558	0.00000	0.01862	0.01160	0.00000	0.00000	0.39685
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		5,576	-	-	-	-	-	-	-	-	-	-	-	5,576
451	Retail 100%, Class = Net Plant		12,696	4,526	118	2,549	3,085	-	1,467	-	462	275	-	-	215
452	Retail 100%, Class = T&D		370	5	-	112	139	-	75	-	25	15	-	-	-
453	Retail 100%, Class = Metering		5,756	-	-	-	-	-	-	-	-	5,756	-	-	-
454	Retail 100%, Class = Dist Secondary		1,439	-	-	-	-	-	1,439	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,716	2,716	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,553	7,247	118	2,661	3,224	0	2,980	0	487	6,046	0	0	5,791
459															
460	Total Depreciation Expense		681,249	329,633	14,271	75,075	112,975	0	64,881	0	22,109	30,691	0	0	31,613
461	Total Depreciation Expense Allocators		1.00000	0.48387	0.02095	0.11020	0.16584	0.00000	0.09524	0.00000	0.03245	0.04505	0.00000	0.00000	0.04640
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,718	1,906	2,728	550	1,304	-	697	-	234	145	-	-	3,154
466	Net Total Plant		113,581	40,493	1,056	22,805	27,595	-	13,120	-	4,130	2,460	-	-	1,922
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		124,299	42,399	3,784	23,355	28,899	0	13,817	0	4,363	2,606	0	0	5,076
471	Total Taxes Other Allocator		1.00000	0.34111	0.03044	0.18789	0.23250	0.00000	0.11116	0.00000	0.03510	0.02096	0.00000	0.00000	0.04083

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,267,976	814,431	127,399	338,258	445,905	0	221,183	0	73,898	65,326	0	0	181,576
476	Total Oper. Exp. Before Tax	Line 20	1,198,563	431,980	114,155	120,177	188,958	0	102,269	0	38,154	43,199	0	0	159,671
477	Net Oper. Income (NOI) before Tax		1,069,413	382,451	13,243	218,081	256,947	0	118,914	0	35,744	22,127	0	0	21,905
478	Interest Expense	Line 8 x WACC	239,167	87,790	3,057	47,334	56,226	-	26,607	-	8,123	5,014	-	-	5,017
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	830,245	294,661	10,187	170,747	200,721	-	92,308	-	27,621	17,113	-	-	16,888
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	830,245	294,661	10,187	170,747	200,721	0	92,308	0	27,621	17,113	0	0	16,888
483	Fed & St Permanent Differences	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
484	State Temporary Differences	JSS Sch. 12	(396,772)	(161,908)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
485	State Taxable Income	Ln 482:484	446,596	138,108	5,403	105,830	118,625	0	48,435	0	12,920	8,357	0	0	8,918
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	24,563	7,596	297	5,821	6,524	-	2,664	-	711	460	-	-	490
488	State Income Tax (Def.)	Ln 484 x Ln 486	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
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	46,385	16,501	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	830,245	294,661	10,187	170,747	200,721	-	92,308	-	27,621	17,113	-	-	16,888
494	Fed & St Permanent Differences	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
495	Fed Temporary Differences	JSS Sch. 12	(384,189)	(156,773)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
496	State Income Tax Exp. (Cur.)	Line 487	(24,563)	(7,596)	(297)	(5,821)	(6,524)	-	(2,664)	-	(711)	(460)	-	-	(490)
497	Fed. Taxable Income	Ln 493:496	434,617	135,647	5,262	102,139	114,794	-	47,210	-	12,692	8,184	-	-	8,689
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	91,270	28,486	1,105	21,449	24,107	-	9,914	-	2,665	1,719	-	-	1,825
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	91,270	28,486	1,105	21,449	24,107	-	9,914	-	2,665	1,719	-	-	1,825
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,583)	(1,870)	(57)	(775)	(981)	-	(524)	-	(176)	(105)	-	-	(95)
504	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
505	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
508	Total Federal Income Tax Exp.	Ln 501:507	112,045	31,560	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	115,832	36,082	1,402	27,270	30,631	-	12,578	-	3,376	2,178	-	-	2,315
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	97,919	39,957	1,221	16,569	20,953	-	11,198	-	3,752	2,235	-	-	2,034
512	Total Direct Adjs.	Ln 489 + Ln 506	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
514	Total Amortization of ITC	Line 504	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
515	Total Amortization of PTC	Line 505	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	158,430	48,061	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
524	Interest Expense	Line 8 x WACC	(239,167)	(87,790)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
525	Permanent Diff Fed & State	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
528	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
529	Amort of Excess ADIT	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(384,189)	(156,773)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
532	Deferred Tax Federal	Ln 531 x Ln 498	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
533	Base for FIT Computation	Ln 523:532	326,107	100,126	3,942	77,772	86,998	-	35,324	-	9,366	6,072	-	-	6,506
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	86,687	26,616	1,048	20,674	23,126	-	9,390	-	2,490	1,614	-	-	1,729
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(253)	(103)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(820)	(335)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
538	Federal Income Tax (PTC)	JSS Sch. 12	(40,653)	(21,992)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
539	Amort of Excess ADIT	JSS Sch. 12	(13,595)	(5,548)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
540	Total FIT before Adding Deferred	Ln 535:539	31,365	(1,362)	26	14,622	14,325	-	3,185	-	164	230	-	-	176
541	Total FIT - Deferred	Line 532	80,680	32,922	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
542	Total FIT - Current & Deferred	Ln 540:541	112,045	31,560	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	910,983	334,389	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
546	Interest Expense	Line 27 x WACC	(239,167)	(87,790)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
547	Permanent Diff Fed & State	JSS Sch. 12	13,123	5,355	164	2,221	2,808	-	1,501	-	503	300	-	-	273
548	Temporary State Differences	JSS Sch. 12	(396,772)	(161,908)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
549	State Deferred Tax	Ln 548 x Ln 486	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
550	Net FIT Allowable	Line 542	112,045	31,560	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	422,033	130,512	5,106	100,009	112,101	-	45,771	-	12,210	7,897	-	-	8,427
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	24,563	7,596	297	5,821	6,524	-	2,664	-	711	460	-	-	490
555	Total SIT - Deferred	Line 549	21,822	8,905	272	3,693	4,670	-	2,496	-	836	498	-	-	453
556	Total SIT - Current & Deferred	Ln 554:555	46,385	16,501	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	158,430	48,061	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
561	Total Income Tax Allocator		1.00000	0.30336	0.01011	0.23851	0.27004	0.00000	0.11090	0.00000	0.03031	0.01912	0.00000	0.00000	0.01765
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		15,250	15,250	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,659	2,659	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,141	2,141	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,728	-	21,728	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,678	-	2,678	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,163	-	1,163	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,504	-	3,504	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		49,190	20,117	29,073	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,058	199	-	5,859	-	-	-	-	-	-	-	-	-
575	Distribution		25,300	-	-	-	13,901	-	7,429	-	2,489	1,481	-	-	-
576	Subtotal Prod, Trans and Dist		80,548	20,316	29,073	5,859	13,901	0	7,429	0	2,489	1,481	0	0	0
577	Customer Accounts		24,314	-	-	-	-	-	-	-	-	70	-	-	24,244
578	Customer Service & Info.		4,423	-	-	-	-	-	-	-	-	-	-	-	4,423
579	Sales		4,947	-	-	-	-	-	-	-	-	-	-	-	4,947
580	Subtotal before Admin & Gen		114,231	20,316	29,073	5,859	13,901	-	7,429	-	2,489	1,550	-	-	33,614
581	Admin & General		51,189	9,104	13,028	2,626	6,229	-	3,329	-	1,115	695	-	-	15,063
582	Total		165,419	29,419	42,101	8,485	20,130	-	10,758	-	3,605	2,245	-	-	48,677
583	Total Labor Allocator		1.00000	0.17785	0.25451	0.05129	0.12169	0.00000	0.06503	0.00000	0.02179	0.01357	0.00000	0.00000	0.29426

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	1,443,809	588,184	21,603	240,413	324,203	-	159,314	-	46,351	38,581	-	-	25,160
3	Accum. Depreciation & Amort.	Line 171	(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	-	(43,362)	-	(14,661)	(12,196)	-	-	(10,396)
4	Net Plant in Service		1,041,447	370,273	11,607	205,549	265,226	-	115,952	-	31,689	26,385	-	-	14,764
5	Construction Work in Progress	Line 229	60,475	35,544	397	10,529	9,678	-	3,649	-	180	179	-	-	318
6	Plant Held for Future Use	Line 239	6,272	5,055	59	916	175	-	12	-	4	3	-	-	48
7	Working Capital	Line 265	33,100	6,867	5,417	5,018	6,140	-	2,751	-	566	1,413	-	-	4,928
8	Total Rate Base		1,141,293	417,740	17,480	222,013	281,219	-	122,365	-	32,439	27,980	-	-	20,057
9															
10	Revenue														
11	Class Revenue	Line 287	195,759	71,262	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,259
12	Revenue Credits	Line 307	3,226	11	0	559	21	-	479	-	2,137	1	-	-	18
13	Total Revenue		198,985	71,273	13,399	29,179	41,017	-	18,708	-	5,427	6,704	-	-	13,278
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	34,471	5,272	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,970
17	Depreciation	Line 460	59,802	28,847	1,501	6,476	10,392	-	5,488	-	1,624	3,150	-	-	2,324
18	Tax Other Than Income Tax	Line 470	10,911	3,710	398	2,015	2,658	-	1,169	-	320	267	-	-	373
19	Gain/Loss on Disposition		(74)	(26)	(1)	(15)	(19)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		105,111	37,804	12,006	10,367	17,381	-	8,650	-	2,802	4,434	-	-	11,667
21	Income Tax Expense	Line 517	13,925	4,206	168	3,260	3,935	-	1,486	-	353	311	-	-	206
22	Total Operating Expense		119,035	42,010	12,175	13,626	21,317	-	10,136	-	3,155	4,744	-	-	11,872
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
26	Net Operating Income Required	Ln 8 x Ln 34	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	195,759	71,262	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,259
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	195,759	71,262	13,399	28,620	40,995		18,230		3,290	6,704			13,259
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		375,729	375,729	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		31,232	31,232	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		34,274	34,274	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		124,531	124,531	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		565,767	565,767	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		4,564	4,564	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		268	268	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,380	2,380	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,644	2,644	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		234,384	-	-	234,384	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,458	-	-	2,458	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		246,699	9,857	0	236,842	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03995	0.00000	0.96005	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		812,466	575,624	0	236,842	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70849	0.00000	0.29151	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		315,169	-	-	-	315,169	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		154,875	-	-	-	-	-	154,875	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		45,059	-	-	-	-	-	-	-	45,059	-	-	-	-
71	Distribution Metering		37,457	-	-	-	-	-	-	-	-	37,457	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57038	0.00000	0.28029	0.00000	0.08155	0.06779	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		799,259	9,857	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01233	0.00000	0.29633	0.39433	0.00000	0.19377	0.00000	0.05638	0.04686	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,365,026	575,624	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42169	0.00000	0.17351	0.23089	0.00000	0.11346	0.00000	0.03301	0.02744	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		71,083	12,560	21,603	3,571	9,034	-	4,439	-	1,292	1,124	-	-	17,461
86	Retail 100%, Class = # Bills		7,828	-	-	-	-	-	-	-	-	-	-	-	7,828
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		78,911	12,560	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
89	General & Intangible Plant Allocators		1.00000	0.15917	0.27376	0.04525	0.11448	0.00000	0.05626	0.00000	0.01637	0.01424	0.00000	0.00000	0.32047
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		(129)	-	-	-	-	-	-	-	-	-	-	-	(129)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
104															
105	Total Gross Electric Plant in Service		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
106	Total Gross Electric Plant Allocators		1.00000	0.40738	0.01496	0.16651	0.22455	0.00000	0.11034	0.00000	0.03210	0.02672	0.00000	0.00000	0.01743
107															
108	[redacted]														
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,151	153,151	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		20,041	20,041	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		23,923	23,923	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		13,842	13,842	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		210,957	210,957	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		782	782	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		113	113	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		32,916	-	-	32,916	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		295	-	-	295	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		34,354	1,142	0	33,211	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03326	0.00000	0.96674	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		245,311	212,099	0	33,211	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86461	0.00000	0.13539	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		54,797	-	-	-	54,797	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,308	-	-	-	-	-	41,308	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,064	-	-	-	-	-	-	-	14,064	-	-	-	-
139	Distribution Metering		11,676	-	-	-	-	-	-	-	-	11,676	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		121,845	0	0	0	54,797	0	41,308	0	14,064	11,676	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44973	0.00000	0.33902	0.00000	0.11542	0.09583	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		156,198	1,142	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00731	0.00000	0.21262	0.35082	0.00000	0.26446	0.00000	0.09004	0.07475	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		367,155	212,099	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57768	0.00000	0.09046	0.14925	0.00000	0.11251	0.00000	0.03830	0.03180	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		32,890	5,812	9,995	1,652	4,180	-	2,054	-	598	520	-	-	8,079
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,129	-	-	-	-	-	-	-	-	-	-	-	2,129
156	General & Intangible Plant Total		35,019	5,812	9,995	1,652	4,180	0	2,054	0	598	520	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.16596	0.28543	0.04718	0.11936	0.00000	0.05865	0.00000	0.01706	0.01485	0.00000	0.00000	0.29150
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		188	-	-	-	-	-	-	-	-	-	-	-	188
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		188	0	0	0	0	0	0	0	0	0	0	0	188
170															
171	Total Accumulated Depreciation		402,362	217,911	9,995	34,864	58,977	0	43,362	0	14,661	12,196	0	0	10,396
172	Total Accum Deprec Allocators		1.00000	0.54158	0.02484	0.08665	0.14658	0.00000	0.10777	0.00000	0.03644	0.03031	0.00000	0.00000	0.02584
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		565,767	565,767	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(210,957)	(210,957)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		354,810	354,810	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		246,699	9,857	0	236,842	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(34,354)	(1,142)	0	(33,211)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		212,345	8,714	0	203,631	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04104	0.00000	0.95896	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
187	Distribution Reserve		(121,845)	0	0	0	(54,797)	0	(41,308)	0	(14,064)	(11,676)	0	0	0
188	Distribution Net Plant		430,716	0	0	0	260,372	0	113,567	0	30,996	25,781	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60451	0.00000	0.26367	0.00000	0.07196	0.05986	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		78,911	12,560	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
192	General & Intangible Reserve		(35,019)	(5,812)	(9,995)	(1,652)	(4,180)	0	(2,054)	0	(598)	(520)	0	0	(10,208)
193	General & Intangible Net Plant		43,893	6,749	11,607	1,919	4,854	0	2,385	0	694	604	0	0	15,081
194	General & Intangible Net Plant Allocators		1.00000	0.15376	0.26445	0.04371	0.11059	0.00000	0.05434	0.00000	0.01581	0.01376	0.00000	0.00000	0.34359
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		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
202	Other Reserve		(188)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(188)
203	Other Net Plant		(317)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(317)
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		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
207	Total Reserve		(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
208	Total Net Plant in Service		1,041,447	370,273	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
209	Total Net Plant Allocators		1.00000	0.35554	0.01115	0.19737	0.25467	0.00000	0.11134	0.00000	0.03043	0.02533	0.00000	0.00000	0.01418
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,459	9,459	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,212	1,212	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		792	792	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		24,080	24,080	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,593	-	-	10,593	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,677	-	-	-	9,677	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		3,640	-	-	-	-	-	3,640	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		1,331	235	404	67	169	-	83	-	24	21	-	-	327
227	Retail 100%, Class = Net Plant		(659)	(234)	(7)	(130)	(168)	-	(73)	-	(20)	(17)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		60,475	35,544	397	10,529	9,678	0	3,649	0	180	179	0	0	318
230	Total Construction Work in Progress Allocator		1.00000	0.58776	0.00657	0.17411	0.16004	0.00000	0.06035	0.00000	0.00297	0.00296	0.00000	0.00000	0.00525
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,958	4,958	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		907	-	-	907	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	34	59	10	25	-	12	-	4	3	-	-	48
239	Plant Held for Future Use Total		6,272	5,055	59	916	175	0	12	0	4	3	0	0	48
240	Plant Held for Future Use Allocator		1.00000	0.80600	0.00938	0.14611	0.02795	0.00000	0.00193	0.00000	0.00056	0.00049	0.00000	0.00000	0.00758
241															
242															
243	**Working Capital**														
244	Production Base Demand		3,552	3,552	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		370	370	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		403	403	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,250	-	6,250	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,255	-	5,255	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(22,808)	(3,488)	(6,688)	(1,251)	(2,878)	-	(1,325)	-	(569)	(674)	-	-	(5,936)
255	Retail 100%, Class = # Bills		10,134	-	-	-	-	-	-	-	-	-	-	-	10,134
256	Retail 100%, Class = Prod		(11,133)	(11,133)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		25,763	9,160	287	5,085	6,561	-	2,868	-	784	653	-	-	365
258	Retail 100%, Class = T&D		(5,690)	(70)	-	(1,686)	(2,244)	-	(1,103)	-	(321)	(267)	-	-	-
259	Retail 100%, Class = Metering		1,141	-	-	-	-	-	-	-	-	1,141	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(481)	(481)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,931	8,527	313	3,485	4,700	-	2,310	-	672	559	-	-	365
264	Gross Trans Plant		(641)	(26)	-	(615)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		33,100	6,867	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
266	Total Working Capital Allocator		1.00000	0.20747	0.16365	0.15161	0.18548	0.00000	0.08311	0.00000	0.01710	0.04269	0.00000	0.00000	0.14889
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,443,809	588,184	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
271	Accumulated Depreciation		(402,362)	(217,911)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
272	Net Electric Plant in Service		1,041,447	370,273	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
273	Construction Work in Progress		60,475	35,544	397	10,529	9,678	0	3,649	0	180	179	0	0	318
274	Plant Held for Future Use		6,272	5,055	59	916	175	0	12	0	4	3	0	0	48
275	Working Capital		33,100	6,867	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
276	Total Rate Base		1,141,293	417,740	17,480	222,013	281,219	0	122,365	0	32,439	27,980	0	0	20,057
277	Total Rate Base Allocator		1.00000	0.36602	0.01532	0.19453	0.24640	0.00000	0.10722	0.00000	0.02842	0.02452	0.00000	0.00000	0.01757
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		191,146	66,650	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,259
282	Production Solar Demand		4,613	4,613	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		195,759	71,262	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,259
286	Wholesale 100%														
287	Total Class Revenue		195,759	71,262	13,399	28,620	40,995	0	18,230	0	3,290	6,704	0	0	13,259
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36403	0.06845	0.14620	0.20942	0.00000	0.09312	0.00000	0.01681	0.03424	0.00000	0.00000	0.06773
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		185,060	67,067	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,072
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		185,060	67,067	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,072
294	Function Allocator for Electric Revenue		1.00000	0.36241	0.07149	0.14006	0.20037	0.00000	0.09306	0.00000	0.02742	0.03455	0.00000	0.00000	0.07064

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		553	-	-	553	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		475	-	-	-	-	-	475	-	-	-	-	-	-
301	Distribution Service		2,136	-	-	-	-	-	-	-	2,136	-	-	-	-
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	-	-	1
307	Total Revenue Credits		3,226	11	0	559	21	0	479	0	2,137	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00339	0.00014	0.17325	0.00664	0.00000	0.14832	0.00000	0.66242	0.00023	0.00000	0.00000	0.00562
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,769	1,769	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		264	264	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		803	803	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,987	2,987	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		5,692	-	5,692	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		461	-	461	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
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		10,087	2,987	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.29612	0.70388	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		13	13	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,177	-	-	1,177	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		7	-	-	7	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,211	28	0	1,184	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02272	0.00000	0.97728	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,813	-	-	-	2,813	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,247	-	-	-	-	-	1,247	-	-	-	-	-	-
344	Distribution Service		641	-	-	-	-	-	-	-	641	-	-	-	-
345	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,509	0	0	0	2,813	0	1,247	0	641	808	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51065	0.00000	0.22633	0.00000	0.11627	0.14675	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		4,983	-	-	-	-	-	-	-	-	-	-	-	4,983
356	Customer Accounting O&M		5,003	0	0	0	0	0	0	0	0	20	0	0	4,983
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	266
361	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	266
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		1,072	-	-	-	-	-	-	-	-	-	-	-	1,072
366	Sales O&M		1,072	0	0	0	0	0	0	0	0	0	0	0	1,072
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		9,835	1,738	2,989	494	1,250	-	614	-	179	156	-	-	2,416
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,276	520	19	213	287	-	141	-	41	34	-	-	22
373	Retail 100%, Class = # Bills		212	-	-	-	-	-	-	-	-	-	-	-	212
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		11,323	2,258	3,008	707	1,536	0	755	0	220	190	0	0	2,650
379	Admin & General O&M Allocators		1.00000	0.19939	0.26564	0.06240	0.13569	0.00000	0.06668	0.00000	0.01940	0.01675	0.00000	0.00000	0.23407
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		34,472	5,272	10,108	1,890	4,350	0	2,002	0	860	1,018	0	0	8,971
387	Total O&M Allocators		1.00000	0.15295	0.29323	0.05484	0.12618	0.00000	0.05807	0.00000	0.02495	0.02953	0.00000	0.00000	0.26025
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(1)												(1)
390	Total Adjusted O&M		34,471	5,272	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,970
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		17,900	17,900	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,947	2,947	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,641	1,641	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		4,666	4,666	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		27,154	27,154	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		84	84	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		5,946	-	-	5,946	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,194	194	0	6,000	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03124	0.00000	0.96876	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		33,348	27,347	0	6,000	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82007	0.00000	0.17993	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		9,473	-	-	-	9,473	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		4,930	-	-	-	-	-	4,930	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,499	-	-	-	-	-	-	-	1,499	-	-	-	-
423	Distribution Metering		2,452	-	-	-	-	-	-	-	-	2,452	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		18,354	0	0	0	9,473	0	4,930	0	1,499	2,452	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51613	0.00000	0.26860	0.00000	0.08167	0.13359	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		24,548	194	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00788	0.00000	0.24444	0.38590	0.00000	0.20083	0.00000	0.06106	0.09989	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		51,702	27,347	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52895	0.00000	0.11606	0.18322	0.00000	0.09535	0.00000	0.02899	0.04743	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,898	866	1,489	246	622	-	306	-	89	77	-	-	1,203
438	Retail 100%, Class = # Bills		695	-	-	-	-	-	-	-	-	-	-	-	695
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,594	866	1,489	246	622	0	306	0	89	77	0	0	1,899
441	General & Intangible Plant Allocators		1.00000	0.15473	0.26612	0.04399	0.11129	0.00000	0.05469	0.00000	0.01591	0.01385	0.00000	0.00000	0.33943
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		410	-	-	-	-	-	-	-	-	-	-	-	410
451	Retail 100%, Class = Net Plant		1,114	396	12	220	284	-	124	-	34	28	-	-	16
452	Retail 100%, Class = T&D		33	0	-	10	13	-	6	-	2	2	-	-	-
453	Retail 100%, Class = Metering		591	-	-	-	-	-	-	-	-	591	-	-	-
454	Retail 100%, Class = Dist Secondary		122	-	-	-	-	-	122	-	-	-	-	-	-
455	Retail 100%, Class = Prod		238	238	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,507	634	12	230	297	0	252	0	36	620	0	0	426
459															
460	Total Depreciation Expense		59,802	28,847	1,501	6,476	10,392	0	5,488	0	1,624	3,150	0	0	2,324
461	Total Depreciation Expense Allocators		1.00000	0.48238	0.02510	0.10829	0.17377	0.00000	0.09177	0.00000	0.02715	0.05267	0.00000	0.00000	0.03887
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		944	167	287	47	120	-	59	-	17	15	-	-	232
466	Net Total Plant		9,967	3,544	111	1,967	2,538	-	1,110	-	303	253	-	-	141
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		10,911	3,710	398	2,015	2,658	0	1,169	0	320	267	0	0	373
471	Total Taxes Other Allocator		1.00000	0.34006	0.03648	0.18464	0.24363	0.00000	0.10711	0.00000	0.02937	0.02451	0.00000	0.00000	0.03420

DUKE ENERGY FLORIDA
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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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	198,985	71,273	13,399	29,179	41,017	0	18,708	0	5,427	6,704	0	0	13,278
476	Total Oper. Exp. Before Tax	Line 20	105,111	37,804	12,006	10,367	17,381	0	8,650	0	2,802	4,434	0	0	11,667
477	Net Oper. Income (NOI) before Tax		93,874	33,469	1,393	18,812	23,635	0	10,058	0	2,625	2,271	0	0	1,611
478	Interest Expense	Line 8 x WACC	20,990	7,683	321	4,083	5,172	-	2,250	-	597	515	-	-	369
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	72,884	25,787	1,071	14,729	18,463	-	7,808	-	2,029	1,756	-	-	1,242
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	72,884	25,787	1,071	14,729	18,463	0	7,808	0	2,029	1,756	0	0	1,242
483	Fed & St Permanent Differences	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(34,780)	(14,169)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
485	State Taxable Income	Ln 482:484	39,254	12,086	568	9,129	10,912	0	4,097	0	949	858	0	0	656
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	2,159	665	31	502	600	-	225	-	52	47	-	-	36
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,913	779	29	319	430	-	211	-	61	51	-	-	33
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	4,072	1,444	60	821	1,030	-	436	-	114	98	-	-	69
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	72,884	25,787	1,071	14,729	18,463	-	7,808	-	2,029	1,756	-	-	1,242
494	Fed & St Permanent Differences	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(33,677)	(13,720)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
496	State Income Tax Exp. (Cur.)	Line 487	(2,159)	(665)	(31)	(502)	(600)	-	(225)	-	(52)	(47)	-	-	(36)
497	Fed. Taxable Income	Ln 493:496	38,198	11,871	553	8,811	10,559	-	3,993	-	932	840	-	-	639
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	8,022	2,493	116	1,850	2,217	-	839	-	196	176	-	-	134
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	8,022	2,493	116	1,850	2,217	-	839	-	196	176	-	-	134
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(402)	(164)	(6)	(67)	(90)	-	(44)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
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	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	9,853	2,762	109	2,439	2,906	-	1,050	-	239	213	-	-	136
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	10,181	3,158	147	2,352	2,818	-	1,064	-	248	224	-	-	170
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	8,583	3,497	128	1,429	1,927	-	947	-	276	229	-	-	150
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	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
514	Total Amortization of ITC	Line 504	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	13,925	4,206	168	3,260	3,935	-	1,486	-	353	311	-	-	206
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
524	Interest Expense	Line 8 x WACC	(20,990)	(7,683)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
525	Permanent Diff Fed & State	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	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	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
529	Amort of Excess ADIT	JSS Sch. 12	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(33,677)	(13,720)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
533	Base for FIT Computation	Ln 523:532	28,665	8,762	415	6,709	8,003	-	2,988	-	688	623	-	-	478
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	7,620	2,329	110	1,783	2,127	-	794	-	183	166	-	-	127
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	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,554)	(1,925)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
539	Amort of Excess ADIT	JSS Sch. 12	(1,192)	(486)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	2,780	(119)	3	1,261	1,318	-	269	-	12	24	-	-	13
541	Total FIT - Deferred	Line 532	7,072	2,881	106	1,178	1,588	-	780	-	227	189	-	-	123
542	Total FIT - Current & Deferred	Ln 540:541	9,853	2,762	109	2,439	2,906	-	1,050	-	239	213	-	-	136
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	79,950	29,263	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
546	Interest Expense	Line 27 x WACC	(20,990)	(7,683)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
547	Permanent Diff Fed & State	JSS Sch. 12	1,150	469	17	192	258	-	127	-	37	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(34,780)	(14,169)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
549	State Deferred Tax	Ln 548 x Ln 486	1,913	779	29	319	430	-	211	-	61	51	-	-	33
550	Net FIT Allowable	Line 542	9,853	2,762	109	2,439	2,906	-	1,050	-	239	213	-	-	136
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,095	11,422	537	8,627	10,312	-	3,871	-	897	810	-	-	620
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	2,159	665	31	502	600	-	225	-	52	47	-	-	36
555	Total SIT - Deferred	Line 549	1,913	779	29	319	430	-	211	-	61	51	-	-	33
556	Total SIT - Current & Deferred	Ln 554:555	4,072	1,444	60	821	1,030	-	436	-	114	98	-	-	69
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	13,925	4,206	168	3,260	3,935	-	1,486	-	353	311	-	-	206
561	Total Income Tax Allocator		1.00000	0.30205	0.01209	0.23409	0.28262	0.00000	0.10673	0.00000	0.02533	0.02232	0.00000	0.00000	0.01476
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		1,335	1,335	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		233	233	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,285	-	2,285	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		282	-	282	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		369	-	369	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,818	1,760	3,058	0	0	0	0	0	0	0	0	0	0
574	Transmission		523	17	-	505	-	-	-	-	-	-	-	-	-
575	Distribution		2,242	-	-	-	1,279	-	628	-	183	152	-	-	-
576	Subtotal Prod, Trans and Dist		7,583	1,778	3,058	505	1,279	0	628	0	183	152	0	0	0
577	Customer Accounts		1,790	-	-	-	-	-	-	-	-	7	-	-	1,783
578	Customer Service & Info.		325	-	-	-	-	-	-	-	-	-	-	-	325
579	Sales		364	-	-	-	-	-	-	-	-	-	-	-	364
580	Subtotal before Admin & Gen		10,062	1,778	3,058	505	1,279	-	628	-	183	159	-	-	2,472
581	Admin & General		4,509	797	1,370	226	573	-	282	-	82	71	-	-	1,108
582	Total		14,570	2,575	4,428	732	1,852	-	910	-	265	230	-	-	3,579
583	Total Labor Allocator		1.00000	0.17670	0.30390	0.05023	0.12709	0.00000	0.06245	0.00000	0.01817	0.01581	0.00000	0.00000	0.24564

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	84,419	37,961	2,049	14,876	14,902	-	3,238	-	5,250	3,295	-	-	2,846
3	Accum. Depreciation & Amort.	Line 171	(24,640)	(14,064)	(948)	(2,157)	(2,711)	-	(881)	-	(1,660)	(1,042)	-	-	(1,176)
4	Net Plant in Service		59,779	23,897	1,101	12,719	12,191	-	2,357	-	3,589	2,254	-	-	1,670
5	Construction Work in Progress	Line 229	3,574	2,294	38	652	445	-	74	-	20	15	-	-	36
6	Plant Held for Future Use	Line 239	403	326	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,348	443	514	311	282	-	56	-	64	121	-	-	557
8	Total Rate Base		66,104	26,961	1,658	13,738	12,927	-	2,487	-	3,674	2,390	-	-	2,269
9															
10	Revenue														
11	Class Revenue	Line 287	12,351	4,599	1,271	1,771	1,884	-	371	-	373	573	-	-	1,509
12	Revenue Credits	Line 307	290	1	0	35	1	-	10	-	242	0	-	-	2
13	Total Revenue		12,641	4,600	1,271	1,806	1,885	-	380	-	615	573	-	-	1,511
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	2,865	340	959	117	200	-	41	-	97	87	-	-	1,024
17	Depreciation	Line 460	3,710	1,862	142	401	478	-	112	-	184	269	-	-	263
18	Tax Other Than Income Tax	Line 470	649	239	38	125	122	-	24	-	36	23	-	-	42
19	Gain/Loss on Disposition		(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,220	2,440	1,139	641	799	-	176	-	317	379	-	-	1,329
21	Income Tax Expense	Line 517	790	271	16	202	181	-	30	-	40	27	-	-	23
22	Total Operating Expense		8,010	2,711	1,155	843	980	-	206	-	357	405	-	-	1,352
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
26	Net Operating Income Required	Ln 8 x Ln 34	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	12,351	4,599	1,271	1,771	1,884	-	371	-	373	573	-	-	1,509
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	12,351	4,599	1,271	1,771	1,884		371		373	573			1,509
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		24,250	24,250	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,016	2,016	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,212	2,212	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,037	8,037	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		36,515	36,515	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		295	295	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		171	171	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		14,503	-	-	14,503	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		15,292	636	0	14,655	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04160	0.00000	0.95840	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		51,806	37,151	0	14,655	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71711	0.00000	0.28289	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		14,487	-	-	-	14,487	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,148	-	-	-	-	-	3,148	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,103	-	-	-	-	-	-	-	5,103	-	-	-	-
71	Distribution Metering		3,199	-	-	-	-	-	-	-	-	3,199	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55854	0.00000	0.12137	0.00000	0.19675	0.12334	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		41,229	636	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01543	0.00000	0.35546	0.35138	0.00000	0.07635	0.00000	0.12378	0.07760	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		77,744	37,151	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47786	0.00000	0.18851	0.18634	0.00000	0.04049	0.00000	0.06564	0.04115	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		5,804	811	2,049	221	415	-	90	-	146	96	-	-	1,975
86	Retail 100%, Class = # Bills		886	-	-	-	-	-	-	-	-	-	-	-	886
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,690	811	2,049	221	415	0	90	0	146	96	0	0	2,861
89	General & Intangible Plant Allocators		1.00000	0.12118	0.30635	0.03303	0.06207	0.00000	0.01349	0.00000	0.02187	0.01435	0.00000	0.00000	0.42766
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		(15)	-	-	-	-	-	-	-	-	-	-	-	(15)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
104															
105	Total Gross Electric Plant in Service		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
106	Total Gross Electric Plant Allocators		1.00000	0.44968	0.02428	0.17622	0.17653	0.00000	0.03836	0.00000	0.06218	0.03903	0.00000	0.00000	0.03372
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		9,884	9,884	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,293	1,293	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,544	1,544	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		893	893	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		13,615	13,615	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		2,037	-	-	2,037	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,129	74	0	2,055	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03464	0.00000	0.96536	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		15,744	13,689	0	2,055	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86947	0.00000	0.13053	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		2,519	-	-	-	2,519	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		840	-	-	-	-	-	840	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,593	-	-	-	-	-	-	-	1,593	-	-	-	-
139	Distribution Metering		997	-	-	-	-	-	-	-	-	997	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,949	0	0	0	2,519	0	840	0	1,593	997	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42343	0.00000	0.14115	0.00000	0.26777	0.16765	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,077	74	0	2,055	2,519	0	840	0	1,593	997	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00913	0.00000	0.25442	0.31184	0.00000	0.10395	0.00000	0.19720	0.12346	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		21,692	13,689	0	2,055	2,519	0	840	0	1,593	997	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63104	0.00000	0.09474	0.11611	0.00000	0.03871	0.00000	0.07343	0.04597	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,685	375	948	102	192	-	42	-	68	44	-	-	914
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		241	-	-	-	-	-	-	-	-	-	-	-	241
156	General & Intangible Plant Total		2,926	375	948	102	192	0	42	0	68	44	0	0	1,155
157	General & Intangible Plant Allocators		1.00000	0.12818	0.32403	0.03494	0.06566	0.00000	0.01427	0.00000	0.02313	0.01518	0.00000	0.00000	0.39463
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		24,640	14,064	948	2,157	2,711	0	881	0	1,660	1,042	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.57078	0.03848	0.08755	0.11002	0.00000	0.03577	0.00000	0.06739	0.04228	0.00000	0.00000	0.04773
173															
174	[redacted]														
175	**Net Plant in Service**														
176	Production Gross Plant		36,515	36,515	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(13,615)	(13,615)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		22,899	22,899	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		15,292	636	0	14,655	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,129)	(74)	0	(2,055)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		13,163	562	0	12,600	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04273	0.00000	0.95727	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
187	Distribution Reserve		(5,949)	0	0	0	(2,519)	0	(840)	0	(1,593)	(997)	0	0	0
188	Distribution Net Plant		19,989	0	0	0	11,968	0	2,308	0	3,510	2,202	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59874	0.00000	0.11548	0.00000	0.17562	0.11016	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		6,690	811	2,049	221	415	0	90	0	146	96	0	0	2,861
192	General & Intangible Reserve		(2,926)	(375)	(948)	(102)	(192)	0	(42)	0	(68)	(44)	0	0	(1,155)
193	General & Intangible Net Plant		3,763	436	1,101	119	223	0	48	0	79	52	0	0	1,706
194	General & Intangible Net Plant Allocators		1.00000	0.11574	0.29260	0.03155	0.05929	0.00000	0.01288	0.00000	0.02089	0.01371	0.00000	0.00000	0.45334
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		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
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		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
207	Total Reserve		(24,640)	(14,064)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
208	Total Net Plant in Service		59,779	23,897	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
209	Total Net Plant Allocators		1.00000	0.39976	0.01842	0.21277	0.20394	0.00000	0.03943	0.00000	0.06004	0.03770	0.00000	0.00000	0.02794
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		611	611	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		78	78	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,554	1,554	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		655	-	-	655	-	-	-	-	-	-	-	-	-
218	Distribution Primary		445	-	-	-	445	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		74	-	-	-	-	-	74	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		20	-	-	-	-	-	-	-	20	-	-	-	-
223	Distribution Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		109	15	38	4	8	-	2	-	3	2	-	-	37
227	Retail 100%, Class = Net Plant		(38)	(15)	(1)	(8)	(8)	-	(1)	-	(2)	(1)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,574	2,294	38	652	445	0	74	0	20	15	0	0	36
230	Total Construction Work in Progress Allocator		1.00000	0.64189	0.01054	0.18231	0.12448	0.00000	0.02076	0.00000	0.00570	0.00428	0.00000	0.00000	0.01005
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		320	320	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		403	326	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.80979	0.01386	0.14074	0.02000	0.00000	0.00061	0.00000	0.00099	0.00065	0.00000	0.00000	0.01336
241															
242															
243	**Working Capital**														
244	Production Base Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,890)	(225)	(634)	(77)	(132)	-	(27)	-	(64)	(58)	-	-	(671)
255	Retail 100%, Class = # Bills		1,146	-	-	-	-	-	-	-	-	-	-	-	1,146
256	Retail 100%, Class = Prod		(719)	(719)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,479	591	27	315	302	-	58	-	89	56	-	-	41
258	Retail 100%, Class = T&D		(294)	(5)	-	(104)	(103)	-	(22)	-	(36)	(23)	-	-	-
259	Retail 100%, Class = Metering		97	-	-	-	-	-	-	-	-	97	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(31)	(31)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,224	550	30	216	216	-	47	-	76	48	-	-	41
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,348	443	514	311	282	0	56	0	64	121	0	0	557
266	Total Working Capital Allocator		1.00000	0.18876	0.21885	0.13225	0.12019	0.00000	0.02381	0.00000	0.02730	0.05140	0.00000	0.00000	0.23743
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		84,419	37,961	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
271	Accumulated Depreciation		(24,640)	(14,064)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
272	Net Electric Plant in Service		59,779	23,897	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
273	Construction Work in Progress		3,574	2,294	38	652	445	0	74	0	20	15	0	0	36
274	Plant Held for Future Use		403	326	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,348	443	514	311	282	0	56	0	64	121	0	0	557
276	Total Rate Base		66,104	26,961	1,658	13,738	12,927	0	2,487	0	3,674	2,390	0	0	2,269
277	Total Rate Base Allocator		1.00000	0.40786	0.02509	0.20782	0.19555	0.00000	0.03763	0.00000	0.05558	0.03615	0.00000	0.00000	0.03433
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		12,053	4,302	1,271	1,771	1,884	-	371	-	373	573	-	-	1,509
282	Production Solar Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		12,351	4,599	1,271	1,771	1,884	-	371	-	373	573	-	-	1,509
286	Wholesale 100%														
287	Total Class Revenue		12,351	4,599	1,271	1,771	1,884	0	371	0	373	573	0	0	1,509
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37239	0.10292	0.14339	0.15257	0.00000	0.03000	0.00000	0.03017	0.04636	0.00000	0.00000	0.12221
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		11,851	4,329	1,255	1,604	1,704	-	350	-	575	546	-	-	1,488
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		11,851	4,329	1,255	1,604	1,704	-	350	-	575	546	-	-	1,488
294	Function Allocator for Electric Revenue		1.00000	0.36524	0.10591	0.13533	0.14383	0.00000	0.02954	0.00000	0.04850	0.04608	0.00000	0.00000	0.12557

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		34	-	-	34	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		242	-	-	-	-	-	-	-	242	-	-	-	-
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	35	1	0	10	0	242	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00243	0.00015	0.11918	0.00339	0.00000	0.03352	0.00000	0.83405	0.00022	0.00000	0.00000	0.00706
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		193	193	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		540	-	540	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		49	-	49	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		674	0	674	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		866	193	674	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22252	0.77748	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		73	-	-	73	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		75	2	0	73	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02368	0.00000	0.97632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		129	-	-	-	129	-	-	-	-	-	-	-	-
343	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
344	Distribution Service		73	-	-	-	-	-	-	-	73	-	-	-	-
345	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		296	0	0	0	129	0	25	0	73	69	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43650	0.00000	0.08555	0.00000	0.24487	0.23308	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		564	-	-	-	-	-	-	-	-	-	-	-	564
356	Customer Accounting O&M		565	0	0	0	0	0	0	0	0	2	0	0	564
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	30
361	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	30
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		121	-	-	-	-	-	-	-	-	-	-	-	121
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
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		803	112	284	31	57	-	12	-	20	13	-	-	273
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		75	34	2	13	13	-	3	-	5	3	-	-	3
373	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		902	146	285	44	71	0	15	0	25	16	0	0	300
379	Admin & General O&M Allocators		1.00000	0.16161	0.31647	0.04849	0.07833	0.00000	0.01702	0.00000	0.02759	0.01796	0.00000	0.00000	0.33253
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		2,856	340	959	117	200	0	41	0	97	87	0	0	1,015
387	Total O&M Allocators		1.00000	0.11914	0.33575	0.04096	0.07001	0.00000	0.01425	0.00000	0.03411	0.03044	0.00000	0.00000	0.35534
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		9												9
390	Total Adjusted O&M		2,865	340	959	117	200	-	41	-	97	87	-	-	1,024
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,155	1,155	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		190	190	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		301	301	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,753	1,753	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		368	-	-	368	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		384	12	0	371	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03254	0.00000	0.96746	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		2,136	1,765	0	371	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82620	0.00000	0.17380	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		435	-	-	-	435	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		100	-	-	-	-	-	100	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		170	-	-	-	-	-	-	-	170	-	-	-	-
423	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		915	0	0	0	435	0	100	0	170	209	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47598	0.00000	0.10953	0.00000	0.18557	0.22892	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,299	12	0	371	435	0	100	0	170	209	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00962	0.00000	0.28592	0.33531	0.00000	0.07716	0.00000	0.13073	0.16126	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,051	1,765	0	371	435	0	100	0	170	209	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57847	0.00000	0.12169	0.14271	0.00000	0.03284	0.00000	0.05564	0.06864	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		400	56	141	15	29	-	6	-	10	7	-	-	136
438	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		479	56	141	15	29	0	6	0	10	7	0	0	215
441	General & Intangible Plant Allocators		1.00000	0.11671	0.29505	0.03181	0.05979	0.00000	0.01299	0.00000	0.02106	0.01382	0.00000	0.00000	0.44876
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		64	26	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		2	0	-	1	1	-	0	-	0	0	-	-	-
453	Retail 100%, Class = Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
454	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		180	41	1	14	14	0	5	0	4	53	0	0	48
459															
460	Total Depreciation Expense		3,710	1,862	142	401	478	0	112	0	184	269	0	0	263
461	Total Depreciation Expense Allocators		1.00000	0.50183	0.03838	0.10801	0.12876	0.00000	0.03007	0.00000	0.04957	0.07251	0.00000	0.00000	0.07088
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		77	11	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		572	229	11	122	117	-	23	-	34	22	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		649	239	38	125	122	0	24	0	36	23	0	0	42
471	Total Taxes Other Allocator		1.00000	0.36888	0.05816	0.19203	0.18822	0.00000	0.03659	0.00000	0.05590	0.03519	0.00000	0.00000	0.06503

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	12,641	4,600	1,271	1,806	1,885	0	380	0	615	573	0	0	1,511
476	Total Oper. Exp. Before Tax	Line 20	7,220	2,440	1,139	641	799	0	176	0	317	379	0	0	1,329
477	Net Oper. Income (NOI) before Tax		5,421	2,160	132	1,164	1,086	0	204	0	297	194	0	0	182
478	Interest Expense	Line 8 x WACC	1,216	496	30	253	238	-	46	-	68	44	-	-	42
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,205	1,664	102	911	849	-	159	-	230	150	-	-	140
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,205	1,664	102	911	849	0	159	0	230	150	0	0	140
483	Fed & St Permanent Differences	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,034)	(914)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
485	State Taxable Income	Ln 482:484	2,239	780	54	565	502	0	83	0	107	73	0	0	74
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	123	43	3	31	28	-	5	-	6	4	-	-	4
488	State Income Tax (Def.)	Ln 484 x Ln 486	112	50	3	20	20	-	4	-	7	4	-	-	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	235	93	6	51	47	-	9	-	13	8	-	-	8
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,205	1,664	102	911	849	-	159	-	230	150	-	-	140
494	Fed & St Permanent Differences	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(1,969)	(885)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
496	State Income Tax Exp. (Cur.)	Line 487	(123)	(43)	(3)	(31)	(28)	-	(5)	-	(6)	(4)	-	-	(4)
497	Fed. Taxable Income	Ln 493:496	2,180	766	53	545	485	-	81	-	106	72	-	-	72
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	458	161	11	114	102	-	17	-	22	15	-	-	15
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	458	161	11	114	102	-	17	-	22	15	-	-	15
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	414	186	10	73	73	-	16	-	26	16	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(23)	(11)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
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	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	555	178	10	151	134	-	21	-	27	18	-	-	15
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	581	204	14	146	130	-	22	-	28	19	-	-	19
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	502	226	12	88	89	-	19	-	31	20	-	-	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	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	790	271	16	202	181	-	30	-	40	27	-	-	23
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
524	Interest Expense	Line 8 x WACC	(1,216)	(496)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
525	Permanent Diff Fed & State	JSS Sch. 12	67	30	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	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
529	Amort of Excess ADIT	JSS Sch. 12	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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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
531	Temporary Diff Federal	JSS Sch. 12	(1,969)	(885)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
532	Deferred Tax Federal	Ln 531 x Ln 498	414	186	10	73	73	-	16	-	26	16	-	-	14
533	Base for FIT Computation	Ln 523:532	1,634	566	39	415	368	-	61	-	78	53	-	-	54
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	434	150	10	110	98	-	16	-	21	14	-	-	14
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	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(218)	(124)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
539	Amort of Excess ADIT	JSS Sch. 12	(70)	(31)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	142	(8)	0	78	61	-	5	-	1	2	-	-	1
541	Total FIT - Deferred	Line 532	414	186	10	73	73	-	16	-	26	16	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	555	178	10	151	134	-	21	-	27	18	-	-	15
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,631	1,889	116	962	906	-	174	-	257	167	-	-	159
546	Interest Expense	Line 27 x WACC	(1,216)	(496)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
547	Permanent Diff Fed & State	JSS Sch. 12	67	30	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,034)	(914)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
549	State Deferred Tax	Ln 548 x Ln 486	112	50	3	20	20	-	4	-	7	4	-	-	4
550	Net FIT Allowable	Line 542	555	178	10	151	134	-	21	-	27	18	-	-	15
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,115	737	51	534	474	-	79	-	102	69	-	-	70
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	123	43	3	31	28	-	5	-	6	4	-	-	4
555	Total SIT - Deferred	Line 549	112	50	3	20	20	-	4	-	7	4	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	235	93	6	51	47	-	9	-	13	8	-	-	8
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	790	271	16	202	181	-	30	-	40	27	-	-	23
561	Total Income Tax Allocator		1.00000	0.34362	0.02022	0.25532	0.22899	0.00000	0.03824	0.00000	0.05057	0.03361	0.00000	0.00000	0.02944
562															
563	[redacted]														
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		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		404	114	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		32	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	21	13	-	-	-
576	Subtotal Prod, Trans and Dist		541	115	290	31	59	0	13	0	21	13	0	0	0
577	Customer Accounts		202	-	-	-	-	-	-	-	-	1	-	-	202
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		822	115	290	31	59	-	13	-	21	14	-	-	280
581	Admin & General		368	51	130	14	26	-	6	-	9	6	-	-	125
582	Total		1,190	166	420	45	85	-	18	-	30	20	-	-	405
583	Total Labor Allocator		1.00000	0.13967	0.35309	0.03807	0.07155	0.00000	0.01555	0.00000	0.02520	0.01654	0.00000	0.00000	0.34033

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	6,182,655	2,997,755	129,549	1,206,904	1,434,524	-	355,056	-	17,111	32,405	-	-	9,353
3	Accum. Depreciation & Amort.	Line 171	(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	-	(96,638)	-	(5,412)	(10,244)	-	-	(3,864)
4	Net Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	-	258,417	-	11,699	22,161	-	-	5,488
5	Construction Work in Progress	Line 229	287,688	181,156	2,381	52,858	42,824	-	8,133	-	66	150	-	-	118
6	Plant Held for Future Use	Line 239	31,540	25,763	353	4,600	776	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	129,202	35,001	32,484	25,193	27,166	-	6,131	-	209	1,187	-	-	1,832
8	Total Rate Base		4,908,395	2,129,064	104,825	1,114,535	1,244,331	-	272,709	-	11,975	23,501	-	-	7,456
9															
10	Revenue														
11	Class Revenue	Line 287	821,510	363,197	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,420
12	Revenue Credits	Line 307	4,822	56	3	2,806	95	-	1,066	-	789	1	-	-	7
13	Total Revenue		826,332	363,253	80,354	146,480	181,489	-	41,694	-	2,004	5,631	-	-	5,427
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	125,686	26,871	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,826
17	Depreciation	Line 460	250,857	147,023	9,001	32,510	45,982	-	12,230	-	599	2,646	-	-	864
18	Tax Other Than Income Tax	Line 470	46,260	18,911	2,387	10,114	11,762	-	2,605	-	118	225	-	-	139
19	Gain/Loss on Disposition		(315)	(133)	(5)	(73)	(83)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		422,488	192,672	72,001	52,042	76,909	-	19,278	-	1,034	3,724	-	-	4,829
21	Income Tax Expense	Line 517	60,003	21,436	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
22	Total Operating Expense		482,490	214,108	73,011	68,405	94,322	-	22,590	-	1,165	3,985	-	-	4,905
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
26	Net Operating Income Required	Ln 8 x Ln 34	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	(0)	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	(0)	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	821,510	363,197	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,420
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	821,510	363,197	80,351	143,674	181,394		40,627		1,215	5,631			5,420
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%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		1,914,952	1,914,952	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		159,180	159,180	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		174,682	174,682	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		634,690	634,690	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,883,503	2,883,503	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		23,262	23,262	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,368	1,368	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,131	12,131	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,474	13,474	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,176,639	-	-	1,176,639	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,338	-	-	12,338	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		1,239,213	50,235	0	1,188,978	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04054	0.00000	0.95946	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		4,122,716	2,933,739	0	1,188,978	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71160	0.00000	0.28840	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		1,394,551	-	-	-	1,394,551	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		345,162	-	-	-	-	-	345,162	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		16,634	-	-	-	-	-	-	-	16,634	-	-	-	-
71	Distribution Metering		31,461	-	-	-	-	-	-	-	-	31,461	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78003	0.00000	0.19306	0.00000	0.00930	0.01760	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,027,022	50,235	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01660	0.00000	0.39279	0.46070	0.00000	0.11403	0.00000	0.00550	0.01039	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		5,910,525	2,933,739	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49636	0.00000	0.20116	0.23594	0.00000	0.05840	0.00000	0.00281	0.00532	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		269,268	64,016	129,549	17,926	39,972	-	9,893	-	477	944	-	-	6,491
86	Retail 100%, Class = # Bills		2,910	-	-	-	-	-	-	-	-	-	-	-	2,910
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		272,178	64,016	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
89	General & Intangible Plant Allocators		1.00000	0.23520	0.47597	0.06586	0.14686	0.00000	0.03635	0.00000	0.00175	0.00347	0.00000	0.00000	0.03454
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		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
106	Total Gross Electric Plant Allocators		1.00000	0.48487	0.02095	0.19521	0.23202	0.00000	0.05743	0.00000	0.00277	0.00524	0.00000	0.00000	0.00151
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		780,551	780,551	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		102,143	102,143	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		121,925	121,925	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		70,549	70,549	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,075,168	1,075,168	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		3,985	3,985	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		574	574	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		721	721	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		544	544	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		165,245	-	-	165,245	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,481	-	-	1,481	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		172,548	5,823	0	166,726	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03375	0.00000	0.96625	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		1,247,716	1,080,991	0	166,726	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86638	0.00000	0.13362	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		242,464	-	-	-	242,464	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		92,061	-	-	-	-	-	92,061	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,192	-	-	-	-	-	-	-	5,192	-	-	-	-
139	Distribution Metering		9,807	-	-	-	-	-	-	-	-	9,807	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		349,524	0	0	0	242,464	0	92,061	0	5,192	9,807	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69370	0.00000	0.26339	0.00000	0.01485	0.02806	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		522,072	5,823	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.31935	0.46443	0.00000	0.17634	0.00000	0.00994	0.01878	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,597,240	1,080,991	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67679	0.00000	0.10438	0.15180	0.00000	0.05764	0.00000	0.00325	0.00614	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		124,588	29,620	59,941	8,294	18,495	-	4,578	-	221	437	-	-	3,003
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		791	-	-	-	-	-	-	-	-	-	-	-	791
156	General & Intangible Plant Total		125,380	29,620	59,941	8,294	18,495	0	4,578	0	221	437	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.23624	0.47808	0.06615	0.14751	0.00000	0.03651	0.00000	0.00176	0.00348	0.00000	0.00000	0.03026
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		1,722,689	1,110,610	59,941	175,020	260,959	0	96,638	0	5,412	10,244	0	0	3,864
172	Total Accum Deprec Allocators		1.00000	0.64470	0.03480	0.10160	0.15148	0.00000	0.05610	0.00000	0.00314	0.00595	0.00000	0.00000	0.00224
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		2,883,503	2,883,503	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(1,075,168)	(1,075,168)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,808,336	1,808,336	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		1,239,213	50,235	0	1,188,978	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(172,548)	(5,823)	0	(166,726)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,066,665	44,412	0	1,022,252	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04164	0.00000	0.95836	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
187	Distribution Reserve		(349,524)	0	0	0	(242,464)	0	(92,061)	0	(5,192)	(9,807)	0	0	0
188	Distribution Net Plant		1,438,286	0	0	0	1,152,088	0	253,101	0	11,443	21,654	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80101	0.00000	0.17597	0.00000	0.00796	0.01506	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		272,178	64,016	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
192	General & Intangible Reserve		(125,380)	(29,620)	(59,941)	(8,294)	(18,495)	0	(4,578)	0	(221)	(437)	0	0	(3,795)
193	General & Intangible Net Plant		146,798	34,396	69,607	9,632	21,477	0	5,316	0	256	507	0	0	5,606
194	General & Intangible Net Plant Allocators		1.00000	0.23431	0.47417	0.06561	0.14631	0.00000	0.03621	0.00000	0.00175	0.00346	0.00000	0.00000	0.03819
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		(118)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(118)
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	0.99989
205															
206	Total Gross Plant		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
207	Total Reserve		(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
208	Total Net Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
209	Total Net Plant Allocators		1.00000	0.42313	0.01561	0.23137	0.26313	0.00000	0.05794	0.00000	0.00262	0.00497	0.00000	0.00000	0.00123
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		48,211	48,211	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		6,178	6,178	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,035	4,035	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		122,728	122,728	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		53,176	-	-	53,176	-	-	-	-	-	-	-	-	-
218	Distribution Primary		42,819	-	-	-	42,819	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		8,112	-	-	-	-	-	8,112	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		65	-	-	-	-	-	-	-	65	-	-	-	-
223	Distribution Metering		147	-	-	-	-	-	-	-	-	147	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		5,040	1,198	2,425	336	748	-	185	-	9	18	-	-	121
227	Retail 100%, Class = Net Plant		(2,824)	(1,195)	(44)	(653)	(743)	-	(164)	-	(7)	(14)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		287,688	181,156	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
230	Total Construction Work in Progress Allocator		1.00000	0.62970	0.00828	0.18374	0.14886	0.00000	0.02827	0.00000	0.00023	0.00052	0.00000	0.00000	0.00041
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		25,271	25,271	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		317	317	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		4,551	-	-	4,551	-	-	-	-	-	-	-	-	-
237	Distribution Primary		667	-	-	-	667	-	-	-	-	-	-	-	-
238	Labor		734	174	353	49	109	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		31,540	25,763	353	4,600	776	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.81683	0.01119	0.14585	0.02459	0.00000	0.00085	0.00000	0.00004	0.00008	0.00000	0.00000	0.00056
241															
242															
243	**Working Capital**														
244	Production Base Demand		18,104	18,104	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,885	1,885	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,056	2,056	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		37,479	-	37,479	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,511	-	31,511	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		271	271	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(82,832)	(17,779)	(40,107)	(6,279)	(12,734)	-	(2,952)	-	(210)	(566)	-	-	(2,206)
255	Retail 100%, Class = # Bills		3,767	-	-	-	-	-	-	-	-	-	-	-	3,767
256	Retail 100%, Class = Prod		(56,739)	(56,739)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		110,331	46,684	1,722	25,527	29,032	-	6,393	-	289	548	-	-	136
258	Retail 100%, Class = T&D		(21,550)	(358)	-	(8,465)	(9,928)	-	(2,457)	-	(118)	(224)	-	-	-
259	Retail 100%, Class = Metering		959	-	-	-	-	-	-	-	-	959	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,452)	(2,452)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		89,631	43,459	1,878	17,497	20,797	-	5,147	-	248	470	-	-	136
264	Gross Trans Plant		(3,218)	(130)	-	(3,087)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		129,202	35,001	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
266	Total Working Capital Allocator		1.00000	0.27090	0.25142	0.19499	0.21026	0.00000	0.04745	0.00000	0.00162	0.00919	0.00000	0.00000	0.01418
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,182,655	2,997,755	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
271	Accumulated Depreciation		(1,722,689)	(1,110,610)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
272	Net Electric Plant in Service		4,459,966	1,887,144	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
273	Construction Work in Progress		287,688	181,156	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
274	Plant Held for Future Use		31,540	25,763	353	4,600	776	0	27	0	1	3	0	0	18
275	Working Capital		129,202	35,001	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
276	Total Rate Base		4,908,395	2,129,064	104,825	1,114,535	1,244,331	0	272,709	0	11,975	23,501	0	0	7,456
277	Total Rate Base Allocator		1.00000	0.43376	0.02136	0.22707	0.25351	0.00000	0.05556	0.00000	0.00244	0.00479	0.00000	0.00000	0.00152
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		798,001	339,689	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,420
282	Production Solar Demand		23,509	23,509	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		821,510	363,197	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,420
286	Wholesale 100%														
287	Total Class Revenue		821,510	363,197	80,351	143,674	181,394	0	40,627	0	1,215	5,631	0	0	5,420
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44211	0.09781	0.17489	0.22081	0.00000	0.04945	0.00000	0.00148	0.00685	0.00000	0.00000	0.00660
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		766,329	341,817	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	5,351
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		766,329	341,817	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	5,351
294	Function Allocator for Electric Revenue		1.00000	0.44604	0.10354	0.16979	0.21411	0.00000	0.05009	0.00000	0.00244	0.00701	0.00000	0.00000	0.00698

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		2,777	-	-	2,777	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,059	-	-	-	-	-	1,059	-	-	-	-	-	-
301	Distribution Service		789	-	-	-	-	-	-	-	789	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		128	56	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,822	56	3	2,806	95	0	1,066	0	789	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01154	0.00057	0.58193	0.01965	0.00000	0.22117	0.00000	0.16362	0.00013	0.00000	0.00000	0.00140
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		9,016	9,016	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,347	1,347	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,092	4,092	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		15,224	15,224	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		34,132	-	34,132	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,096	-	3,096	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,767	-	2,767	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,585	-	2,585	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,580	0	42,580	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		57,804	15,224	42,580	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.26337	0.73663	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		65	65	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		5,909	-	-	5,909	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		34	-	-	34	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,084	140	0	5,943	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02306	0.00000	0.97694	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,448	-	-	-	12,448	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,779	-	-	-	-	-	2,779	-	-	-	-	-	-
344	Distribution Service		236	-	-	-	-	-	-	-	236	-	-	-	-
345	Distribution Metering		679	-	-	-	-	-	-	-	-	679	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,142	0	0	0	12,448	0	2,779	0	236	679	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77114	0.00000	0.17214	0.00000	0.01465	0.04207	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,852	-	-	-	-	-	-	-	-	-	-	-	1,852
356	Customer Accounting O&M		1,869	0	0	0	0	0	0	0	0	17	0	0	1,852
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	99
361	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	99
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		398	-	-	-	-	-	-	-	-	-	-	-	398
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
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		37,254	8,857	17,924	2,480	5,530	-	1,369	-	66	131	-	-	898
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,465	2,650	115	1,067	1,268	-	314	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		42,799	11,507	18,038	3,547	6,798	0	1,683	0	81	159	0	0	985
379	Admin & General O&M Allocators		1.00000	0.26886	0.42146	0.08288	0.15885	0.00000	0.03932	0.00000	0.00189	0.00372	0.00000	0.00000	0.02302
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		125,194	26,871	60,618	9,490	19,246	0	4,461	0	318	855	0	0	3,335
387	Total O&M Allocators		1.00000	0.21463	0.48419	0.07580	0.15373	0.00000	0.03564	0.00000	0.00254	0.00683	0.00000	0.00000	0.02664
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		491												491
390	Total Adjusted O&M		125,686	26,871	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,826
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		91,232	91,232	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		15,017	15,017	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,362	8,362	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		23,782	23,782	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		138,393	138,393	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		430	430	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		283	283	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		29,852	-	-	29,852	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		271	-	-	271	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		31,109	986	0	30,123	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03170	0.00000	0.96830	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
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PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		169,503	139,380	0	30,123	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82229	0.00000	0.17771	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		41,916	-	-	-	41,916	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		10,987	-	-	-	-	-	10,987	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		553	-	-	-	-	-	-	-	553	-	-	-	-
423	Distribution Metering		2,059	-	-	-	-	-	-	-	-	2,059	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		55,516	0	0	0	41,916	0	10,987	0	553	2,059	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75503	0.00000	0.19791	0.00000	0.00997	0.03710	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		86,625	986	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01139	0.00000	0.34774	0.48388	0.00000	0.12683	0.00000	0.00639	0.02377	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		225,018	139,380	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61942	0.00000	0.13387	0.18628	0.00000	0.04883	0.00000	0.00246	0.00915	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		18,555	4,411	8,927	1,235	2,754	-	682	-	33	65	-	-	447
438	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	259
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		18,813	4,411	8,927	1,235	2,754	0	682	0	33	65	0	0	706
441	General & Intangible Plant Allocators		1.00000	0.23447	0.47450	0.06566	0.14641	0.00000	0.03624	0.00000	0.00175	0.00346	0.00000	0.00000	0.03751
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		4,771	2,019	74	1,104	1,255	-	276	-	13	24	-	-	6
452	Retail 100%, Class = T&D		123	2	-	48	57	-	14	-	1	1	-	-	-
453	Retail 100%, Class = Metering		496	-	-	-	-	-	-	-	-	496	-	-	-
454	Retail 100%, Class = Dist Secondary		271	-	-	-	-	-	271	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,211	1,211	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		7,026	3,232	74	1,152	1,312	0	562	0	13	521	0	0	158
459															
460	Total Depreciation Expense		250,857	147,023	9,001	32,510	45,982	0	12,230	0	599	2,646	0	0	864
461	Total Depreciation Expense Allocators		1.00000	0.58608	0.03588	0.12960	0.18330	0.00000	0.04875	0.00000	0.00239	0.01055	0.00000	0.00000	0.00344
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,576	850	1,721	238	531	-	131	-	6	13	-	-	86
466	Net Total Plant		42,684	18,061	666	9,876	11,232	-	2,473	-	112	212	-	-	53
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		46,260	18,911	2,387	10,114	11,762	0	2,605	0	118	225	0	0	139
471	Total Taxes Other Allocator		1.00000	0.40880	0.05159	0.21863	0.25427	0.00000	0.05630	0.00000	0.00256	0.00486	0.00000	0.00000	0.00300

DUKE ENERGY FLORIDA
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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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	826,332	363,253	80,354	146,480	181,489	0	41,694	0	2,004	5,631	0	0	5,427
476	Total Oper. Exp. Before Tax	Line 20	422,488	192,672	72,001	52,042	76,909	0	19,278	0	1,034	3,724	0	0	4,829
477	Net Oper. Income (NOI) before Tax		403,844	170,581	8,353	94,438	104,581	0	22,416	0	969	1,907	0	0	599
478	Interest Expense	Line 8 x WACC	90,271	39,156	1,928	20,498	22,885	-	5,015	-	220	432	-	-	137
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	313,573	131,425	6,425	73,941	81,696	-	17,400	-	749	1,475	-	-	462
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	313,573	131,425	6,425	73,941	81,696	0	17,400	0	749	1,475	0	0	462
483	Fed & St Permanent Differences	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(148,936)	(72,214)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
485	State Taxable Income	Ln 482:484	169,562	61,599	3,408	45,829	48,282	0	9,130	0	350	720	0	0	244
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	9,326	3,388	187	2,521	2,656	-	502	-	19	40	-	-	13
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
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	17,517	7,360	359	4,120	4,556	-	973	-	42	83	-	-	26
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	313,573	131,425	6,425	73,941	81,696	-	17,400	-	749	1,475	-	-	462
494	Fed & St Permanent Differences	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(144,213)	(69,924)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
496	State Income Tax Exp. (Cur.)	Line 487	(9,326)	(3,388)	(187)	(2,521)	(2,656)	-	(502)	-	(19)	(40)	-	-	(13)
497	Fed. Taxable Income	Ln 493:496	164,960	60,501	3,319	44,230	46,723	-	8,899	-	344	705	-	-	237
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	34,642	12,705	697	9,288	9,812	-	1,869	-	72	148	-	-	50
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	34,642	12,705	697	9,288	9,812	-	1,869	-	72	148	-	-	50
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,720)	(834)	(36)	(336)	(399)	-	(99)	-	(5)	(9)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	42,485	14,077	651	12,244	12,857	-	2,340	-	88	179	-	-	51
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	43,967	16,093	884	11,809	12,467	-	2,371	-	92	188	-	-	63
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	36,756	17,822	770	7,175	8,528	-	2,111	-	102	193	-	-	56
512	Total Direct Adjs.	Ln 489 + Ln 506	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
514	Total Amortization of ITC	Line 504	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
515	Total Amortization of PTC	Line 505	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	60,003	21,436	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
524	Interest Expense	Line 8 x WACC	(90,271)	(39,156)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
525	Permanent Diff Fed & State	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
529	Amort of Excess ADIT	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(144,213)	(69,924)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
532	Deferred Tax Federal	Ln 531 x Ln 498	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
533	Base for FIT Computation	Ln 523:532	123,847	44,658	2,487	33,679	35,409	-	6,659	-	254	523	-	-	178
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	32,921	11,871	661	8,953	9,413	-	1,770	-	68	139	-	-	47
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(95)	(46)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(308)	(149)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(15,215)	(9,809)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
539	Amort of Excess ADIT	JSS Sch. 12	(5,103)	(2,474)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	12,200	(607)	16	6,332	5,830	-	600	-	4	20	-	-	5
541	Total FIT - Deferred	Line 532	30,285	14,684	635	5,912	7,027	-	1,739	-	84	159	-	-	46
542	Total FIT - Current & Deferred	Ln 540:541	42,485	14,077	651	12,244	12,857	-	2,340	-	88	179	-	-	51
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	343,841	149,145	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
546	Interest Expense	Line 27 x WACC	(90,271)	(39,156)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
547	Permanent Diff Fed & State	JSS Sch. 12	4,926	2,388	103	962	1,143	-	283	-	14	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(148,936)	(72,214)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
549	State Deferred Tax	Ln 548 x Ln 486	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
550	Net FIT Allowable	Line 542	42,485	14,077	651	12,244	12,857	-	2,340	-	88	179	-	-	51
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	160,236	58,211	3,220	43,308	45,627	-	8,628	-	331	681	-	-	230
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	9,326	3,388	187	2,521	2,656	-	502	-	19	40	-	-	13
555	Total SIT - Deferred	Line 549	8,192	3,972	172	1,599	1,901	-	470	-	23	43	-	-	12
556	Total SIT - Current & Deferred	Ln 554:555	17,517	7,360	359	4,120	4,556	-	973	-	42	83	-	-	26
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	60,003	21,436	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
561	Total Income Tax Allocator		1.00000	0.35726	0.01683	0.27271	0.29021	0.00000	0.05520	0.00000	0.00217	0.00435	0.00000	0.00000	0.00127
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		6,802	6,802	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,186	1,186	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		955	955	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,705	-	13,705	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,689	-	1,689	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		733	-	733	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,210	-	2,210	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,310	8,973	18,337	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,626	89	-	2,537	-	-	-	-	-	-	-	-	-
575	Distribution		7,253	-	-	-	5,658	-	1,400	-	67	128	-	-	-
576	Subtotal Prod, Trans and Dist		37,189	9,061	18,337	2,537	5,658	0	1,400	0	67	128	0	0	0
577	Customer Accounts		669	-	-	-	-	-	-	-	-	6	-	-	663
578	Customer Service & Info.		121	-	-	-	-	-	-	-	-	-	-	-	121
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,114	9,061	18,337	2,537	5,658	-	1,400	-	67	134	-	-	919
581	Admin & General		17,079	4,060	8,217	1,137	2,535	-	628	-	30	60	-	-	412
582	Total		55,193	13,122	26,554	3,674	8,193	-	2,028	-	98	194	-	-	1,330
583	Total Labor Allocator		1.00000	0.23774	0.48111	0.06657	0.14845	0.00000	0.03674	0.00000	0.00177	0.00351	0.00000	0.00000	0.02410

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	70,789	32,972	1,992	12,726	22,982	-	-	-	0	116	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(19,201)	(12,216)	(922)	(1,845)	(4,181)	-	-	-	(0)	(37)	-	-	(1)
4	Net Plant in Service		51,589	20,757	1,070	10,880	18,801	-	-	-	0	80	-	-	1
5	Construction Work in Progress	Line 229	3,273	1,993	37	557	686	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	350	283	5	49	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,590	385	499	266	435	-	-	-	0	4	-	-	0
8	Total Rate Base		56,801	23,417	1,612	11,752	19,935	-	-	-	0	84	-	-	1
9															
10	Revenue														
11	Class Revenue	Line 287	9,677	3,995	1,235	1,515	2,906	-	-	-	0	20	-	-	5
12	Revenue Credits	Line 307	32	1	0	30	2	-	-	-	0	0	-	-	0
13	Total Revenue		9,708	3,995	1,235	1,544	2,908	-	-	-	0	20	-	-	5
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	1,644	296	932	100	308	-	-	-	0	3	-	-	5
17	Depreciation	Line 460	2,845	1,617	138	343	737	-	-	-	0	9	-	-	0
18	Tax Other Than Income Tax	Line 470	541	208	37	107	188	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(4)	(1)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,026	2,119	1,107	549	1,232	-	-	-	0	13	-	-	5
21	Income Tax Expense	Line 517	704	236	16	173	279	-	-	-	0	1	-	-	0
22	Total Operating Expense		5,729	2,355	1,123	721	1,511	-	-	-	0	14	-	-	5
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	9,677	3,995	1,235	1,515	2,906	-	-	-	0	20	-	-	5
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	0.00%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	9,677	3,995	1,235	1,515	2,906					20			5
37		Ln 29	-	-	-	-	-					-			(0)
38		Ln 37 / Ln 36	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		21,062	21,062	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,751	1,751	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,921	1,921	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		6,981	6,981	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		31,716	31,716	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		256	256	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		133	133	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		148	148	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		12,407	-	-	12,407	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		130	-	-	130	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		13,089	553	0	12,537	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04221	0.00000	0.95779	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		44,805	32,268	0	12,537	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.72019	0.00000	0.27981	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		22,342	-	-	-	22,342	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		113	-	-	-	-	-	-	-	-	113	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99496	0.00000	0.00000	0.00000	0.00001	0.00503	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		35,544	553	0	12,537	22,342	0	0	0	0	113	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01555	0.00000	0.35271	0.62856	0.00000	0.00000	0.00000	0.00001	0.00318	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		67,259	32,268	0	12,537	22,342	0	0	0	0	113	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47975	0.00000	0.18639	0.33217	0.00000	0.00000	0.00000	0.00000	0.00168	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,530	704	1,992	189	640	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,530	704	1,992	189	640	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.19946	0.56424	0.05354	0.18141	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00038
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		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.46578	0.02814	0.17977	0.32465	0.00000	0.00000	0.00000	0.00000	0.00164	0.00000	0.00000	0.00002
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		8,585	8,585	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,123	1,123	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,341	1,341	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		11,826	11,826	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,742	-	-	1,742	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,822	64	0	1,758	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03515	0.00000	0.96485	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		13,648	11,890	0	1,758	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87119	0.00000	0.12881	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		3,884	-	-	-	3,884	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		35	-	-	-	-	-	-	-	-	35	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,920	0	0	0	3,884	0	0	0	0	35	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99100	0.00000	0.00000	0.00000	0.00002	0.00898	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,742	64	0	1,758	3,884	0	0	0	0	35	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.30617	0.67653	0.00000	0.00000	0.00000	0.00001	0.00613	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		17,567	11,890	0	1,758	3,884	0	0	0	0	35	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67681	0.00000	0.10007	0.22112	0.00000	0.00000	0.00000	0.00000	0.00200	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,633	326	922	87	296	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,633	326	922	87	296	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.19947	0.56427	0.05355	0.18142	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00033
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		19,201	12,216	922	1,845	4,181	0	0	0	0	37	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.63620	0.04800	0.09611	0.21774	0.00000	0.00000	0.00000	0.00000	0.00192	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		31,716	31,716	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(11,826)	(11,826)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		19,890	19,890	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		13,089	553	0	12,537	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,822)	(64)	0	(1,758)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		11,267	488	0	10,779	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04336	0.00000	0.95664	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
187	Distribution Reserve		(3,920)	0	0	0	(3,884)	0	0	0	(0)	(35)	0	0	0
188	Distribution Net Plant		18,535	0	0	0	18,457	0	0	0	0	78	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99580	0.00000	0.00000	0.00000	0.00001	0.00419	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,530	704	1,992	189	640	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(1,633)	(326)	(922)	(87)	(296)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,897	378	1,070	102	344	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.19946	0.56422	0.05354	0.18140	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00042
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	0.00216	0.00611	0.00058	0.00197	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98917
205															
206	Total Gross Plant		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
207	Total Reserve		(19,201)	(12,216)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
208	Total Net Plant in Service		51,589	20,757	1,070	10,880	18,801	0	0	0	0	80	0	0	1
209	Total Net Plant Allocators		1.00000	0.40235	0.02074	0.21090	0.36445	0.00000	0.00000	0.00000	0.00000	0.00154	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		530	530	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,350	1,350	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		561	-	-	561	-	-	-	-	-	-	-	-	-
218	Distribution Primary		686	-	-	-	686	-	-	-	-	-	-	-	-
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		66	13	37	4	12	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(33)	(13)	(1)	(7)	(12)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,273	1,993	37	557	686	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.60876	0.01118	0.17028	0.20961	0.00000	0.00000	0.00000	0.00000	0.00016	0.00000	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		278	278	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		48	-	-	48	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		350	283	5	49	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.81023	0.01552	0.13869	0.03553	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		576	-	576	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		484	-	484	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,085)	(196)	(617)	(66)	(204)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(624)	(624)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,276	513	26	269	465	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(253)	(4)	-	(89)	(159)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(27)	(27)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,026	478	29	184	333	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(1)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,590	385	499	266	435	0	0	0	0	4	0	0	0
266	Total Working Capital Allocator		1.00000	0.24216	0.31415	0.16709	0.27376	0.00000	0.00000	0.00000	0.00000	0.00268	0.00000	0.00000	0.00016
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		70,789	32,972	1,992	12,726	22,982	0	0	0	0	116	0	0	1
271	Accumulated Depreciation		(19,201)	(12,216)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
272	Net Electric Plant in Service		51,589	20,757	1,070	10,880	18,801	0	0	0	0	80	0	0	1
273	Construction Work in Progress		3,273	1,993	37	557	686	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		350	283	5	49	12	0	0	0	0	0	0	0	0
275	Working Capital		1,590	385	499	266	435	0	0	0	0	4	0	0	0
276	Total Rate Base		56,801	23,417	1,612	11,752	19,935	0	0	0	0	84	0	0	1
277	Total Rate Base Allocator		1.00000	0.41227	0.02837	0.20689	0.35096	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		9,418	3,736	1,235	1,515	2,906	-	-	-	0	20	-	-	5
282	Production Solar Demand		259	259	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		9,677	3,995	1,235	1,515	2,906	-	-	-	0	20	-	-	5
286	Wholesale 100%														
287	Total Class Revenue		9,677	3,995	1,235	1,515	2,906	0	0	0	0	20	0	0	5
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.41283	0.12767	0.15655	0.30032	0.00000	0.00000	0.00000	0.00000	0.00209	0.00000	0.00000	0.00054
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		9,005	3,760	1,220	1,372	2,629	-	-	-	0	19	-	-	5
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		9,005	3,760	1,220	1,372	2,629	-	-	-	0	19	-	-	5
294	Function Allocator for Electric Revenue		1.00000	0.41752	0.13547	0.15236	0.29192	0.00000	0.00000	0.00000	0.00000	0.00214	0.00000	0.00000	0.00058

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		29	-	-	29	-	-	-	-	-	-	-	-	-
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		1	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		32	1	0	30	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01927	0.00133	0.93123	0.04779	0.00000	0.00000	0.00000	0.00029	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		167	167	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		525	-	525	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		655	0	655	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		822	167	655	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.20368	0.79632	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		62	-	-	62	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		64	2	0	63	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02403	0.00000	0.97597	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		199	-	-	-	199	-	-	-	-	-	-	-	-
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		202	0	0	0	199	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98791	0.00000	0.00000	0.00000	0.00001	0.01208	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	0.18722	0.00000	0.00000	0.81278
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		488	97	276	26	89	-	-	-	0	0	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		63	29	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		551	127	277	37	109	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.22973	0.50339	0.06789	0.19770	0.00000	0.00000	0.00000	0.00000	0.00104	0.00000	0.00000	0.00025
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		1,639	296	932	100	308	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.18027	0.56846	0.06103	0.18807	0.00000	0.00000	0.00000	0.00000	0.00187	0.00000	0.00000	0.00029
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		5												5
390	Total Adjusted O&M		1,644	296	932	100	308	-	-	-	0	3	-	-	5
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,003	1,003	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		165	165	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		92	92	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		262	262	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,522	1,522	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		3	3	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		315	-	-	315	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		328	11	0	318	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03303	0.00000	0.96697	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		1,851	1,533	0	318	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82838	0.00000	0.17162	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		672	-	-	-	672	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		679	0	0	0	672	0	0	0	0	7	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98910	0.00000	0.00000	0.00000	0.00001	0.01089	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,007	11	0	318	672	0	0	0	0	7	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01077	0.00000	0.31529	0.66660	0.00000	0.00000	0.00000	0.00001	0.00734	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,530	1,533	0	318	672	0	0	0	0	7	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60604	0.00000	0.12556	0.26547	0.00000	0.00000	0.00000	0.00000	0.00292	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		243	49	137	13	44	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		243	49	137	13	44	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.19946	0.56422	0.05354	0.18141	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00041
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		55	22	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		1	0	-	1	1	-	-	-	0	0	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		13	13	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		72	36	1	12	21	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		2,845	1,617	138	343	737	0	0	0	0	9	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.56848	0.04865	0.12051	0.25897	0.00000	0.00000	0.00000	0.00000	0.00334	0.00000	0.00000	0.00004
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		47	9	26	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		494	199	10	104	180	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		541	208	37	107	188	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.38476	0.06788	0.19726	0.34858	0.00000	0.00000	0.00000	0.00000	0.00149	0.00000	0.00000	0.00004

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	9,708	3,995	1,235	1,544	2,908	0	0	0	0	20	0	0	5
476	Total Oper. Exp. Before Tax	Line 20	5,026	2,119	1,107	549	1,232	0	0	0	0	13	0	0	5
477	Net Oper. Income (NOI) before Tax		4,683	1,876	128	996	1,675	0	0	0	0	7	0	0	0
478	Interest Expense	Line 8 x WACC	1,045	431	30	216	367	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	3,638	1,446	99	780	1,309	-	-	-	0	5	-	-	0
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	3,638	1,446	99	780	1,309	0	0	0	0	5	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,705)	(794)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	1,989	678	52	483	774	0	0	0	0	3	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	109	37	3	27	43	-	-	-	0	0	-	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	94	44	3	17	30	-	-	-	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	203	81	6	43	73	-	-	-	0	0	-	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	3,638	1,446	99	780	1,309	-	-	-	0	5	-	-	0
494	Fed & St Permanent Differences	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,651)	(769)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	(109)	(37)	(3)	(27)	(43)	-	-	-	(0)	(0)	-	-	(0)
497	Fed. Taxable Income	Ln 493:496	1,934	665	51	466	749	-	-	-	0	3	-	-	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	406	140	11	98	157	-	-	-	0	1	-	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	406	140	11	98	157	-	-	-	0	1	-	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	347	162	10	62	113	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(20)	(9)	(1)	(4)	(6)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(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	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	501	155	10	129	206	-	-	-	0	1	-	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	516	177	14	125	200	-	-	-	0	1	-	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	421	196	12	76	137	-	-	-	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	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	704	236	16	173	279	-	-	-	0	1	-	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	0.00%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,045)	(431)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	56	26	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	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
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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
531	Temporary Diff Federal	JSS Sch. 12	(1,651)	(769)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	347	162	10	62	113	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,454	491	38	355	567	-	-	-	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	386	131	10	94	151	-	-	-	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	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(170)	(108)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(58)	(27)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	154	(7)	0	67	93	-	-	-	0	0	-	-	0
541	Total FIT - Deferred	Line 532	347	162	10	62	113	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	501	155	10	129	206	-	-	-	0	1	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	3,979	1,640	113	823	1,396	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,045)	(431)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	56	26	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,705)	(794)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
549	State Deferred Tax	Ln 548 x Ln 486	94	44	3	17	30	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	501	155	10	129	206	-	-	-	0	1	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,880	640	50	457	731	-	-	-	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	109	37	3	27	43	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	94	44	3	17	30	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	203	81	6	43	73	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	704	236	16	173	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.33502	0.02206	0.24516	0.39640	0.00000	0.00000	0.00000	0.00000	0.00133	0.00000	0.00000	0.00002
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		211	-	211	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		381	99	282	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	91	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		499	100	282	27	91	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		500	100	282	27	91	-	-	-	0	0	-	-	0
581	Admin & General		224	45	126	12	41	-	-	-	0	0	-	-	0
582	Total		723	144	408	39	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.19949	0.56431	0.05355	0.18143	0.00000	0.00000	0.00000	0.00000	0.00096	0.00000	0.00000	0.00026

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	812,367	457,597	24,944	179,294	130,770	-	10,794	-	24	899	8,017	-	28
3	Accum. Depreciation & Amort.	Line 171	(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	-	(2,938)	-	(8)	(284)	(3,274)	-	(12)
4	Net Plant in Service		574,991	288,066	13,402	153,294	106,982	-	7,856	-	16	615	4,743	-	17
5	Construction Work in Progress	Line 229	40,787	27,653	458	7,852	3,904	-	247	-	0	4	668	-	0
6	Plant Held for Future Use	Line 239	4,756	3,933	68	683	71	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,178	5,343	6,255	3,743	2,476	-	186	-	0	33	136	-	6
8	Total Rate Base		638,712	324,994	20,183	165,572	113,432	-	8,291	-	17	652	5,548	-	23
9															
10	Revenue														
11	Class Revenue	Line 287	110,872	55,441	15,471	21,344	16,536	-	1,235	-	2	156	572	-	116
12	Revenue Credits	Line 307	468	8	1	417	9	-	32	-	1	0	0	-	0
13	Total Revenue		111,340	55,449	15,472	21,761	16,544	-	1,268	-	3	156	572	-	116
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	19,271	4,102	11,672	1,410	1,754	-	136	-	0	24	63	-	111
17	Depreciation	Line 460	33,667	22,443	1,733	4,830	4,192	-	372	-	1	73	21	-	3
18	Tax Other Than Income Tax	Line 470	6,055	2,887	460	1,502	1,072	-	79	-	0	6	48	-	0
19	Gain/Loss on Disposition		(41)	(20)	(1)	(11)	(8)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		58,953	29,411	13,863	7,731	7,011	-	586	-	1	103	132	-	114
21	Income Tax Expense	Line 517	7,644	3,272	194	2,431	1,587	-	101	-	0	7	51	-	0
22	Total Operating Expense		66,597	32,683	14,058	10,162	8,598	-	687	-	2	111	183	-	114
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
26	Net Operating Income Required	Ln 8 x Ln 34	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	110,872	55,441	15,471	21,344	16,536	-	1,235	-	2	156	572	-	116
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	7.01%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	110,872	55,441	15,471	21,344	16,536		1,235		2	156	572		116
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		292,311	292,311	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		24,298	24,298	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		26,665	26,665	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		96,883	96,883	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		440,157	440,157	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		3,551	3,551	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		209	209	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		1,852	1,852	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,057	2,057	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		174,798	-	-	174,798	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,833	-	-	1,833	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		184,299	7,668	0	176,631	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04161	0.00000	0.95839	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		624,456	447,825	0	176,631	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71714	0.00000	0.28286	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		127,126	-	-	-	127,126	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,494	-	-	-	-	-	10,494	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23	-	-	-	-	-	-	-	23	-	-	-	-
71	Distribution Metering		872	-	-	-	-	-	-	-	-	872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86889	0.00000	0.07172	0.00000	0.00016	0.00596	0.05326	0.00000	0.00000
77															
78	Total Trans and Dist Plant		330,608	7,668	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02319	0.00000	0.53426	0.38452	0.00000	0.03174	0.00000	0.00007	0.00264	0.02357	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		770,765	447,825	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58101	0.00000	0.22916	0.16494	0.00000	0.01361	0.00000	0.00003	0.00113	0.01011	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		41,593	9,772	24,944	2,663	3,644	-	301	-	1	26	223	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		41,602	9,772	24,944	2,663	3,644	0	301	0	1	26	223	0	29
89	General & Intangible Plant Allocators		1.00000	0.23489	0.59958	0.06401	0.08759	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00069
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		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
106	Total Gross Electric Plant Allocators		1.00000	0.56329	0.03070	0.22071	0.16097	0.00000	0.01329	0.00000	0.00003	0.00111	0.00987	0.00000	0.00004
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		119,148	119,148	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		15,592	15,592	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		18,611	18,611	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		10,769	10,769	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		164,121	164,121	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		88	88	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		24,548	-	-	24,548	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		220	-	-	220	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		25,657	889	0	24,768	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03464	0.00000	0.96536	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		189,778	165,010	0	24,768	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86949	0.00000	0.13051	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		22,103	-	-	-	22,103	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,799	-	-	-	-	-	2,799	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
139	Distribution Metering		272	-	-	-	-	-	-	-	-	272	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		28,351	0	0	0	22,103	0	2,799	0	7	272	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77961	0.00000	0.09872	0.00000	0.00026	0.00959	0.11182	0.00000	0.00000
145															
146	Total Trans and Dist Plant		54,008	889	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01646	0.00000	0.45860	0.40925	0.00000	0.05182	0.00000	0.00014	0.00504	0.05870	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		218,129	165,010	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75648	0.00000	0.11355	0.10133	0.00000	0.01283	0.00000	0.00003	0.00125	0.01453	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		19,245	4,521	11,541	1,232	1,686	-	139	-	0	12	103	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		19,247	4,521	11,541	1,232	1,686	0	139	0	0	12	103	0	12
157	General & Intangible Plant Allocators		1.00000	0.23491	0.59963	0.06402	0.08760	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	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		237,377	169,531	11,541	26,000	23,789	0	2,938	0	8	284	3,274	0	12
172	Total Accum Deprec Allocators		1.00000	0.71419	0.04862	0.10953	0.10022	0.00000	0.01238	0.00000	0.00003	0.00120	0.01379	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		440,157	440,157	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(164,121)	(164,121)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		276,036	276,036	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		184,299	7,668	0	176,631	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(25,657)	(889)	0	(24,768)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		158,642	6,779	0	151,863	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04273	0.00000	0.95727	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
187	Distribution Reserve		(28,351)	0	0	0	(22,103)	0	(2,799)	0	(7)	(272)	(3,170)	0	0
188	Distribution Net Plant		117,958	0	0	0	105,024	0	7,695	0	16	600	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89035	0.00000	0.06523	0.00000	0.00014	0.00509	0.03919	0.00000	0.00000
190															
191	General & Intangible Gross Plant		41,602	9,772	24,944	2,663	3,644	0	301	0	1	26	223	0	29
192	General & Intangible Reserve		(19,247)	(4,521)	(11,541)	(1,232)	(1,686)	0	(139)	0	(0)	(12)	(103)	0	(12)
193	General & Intangible Net Plant		22,355	5,250	13,402	1,431	1,958	0	162	0	0	14	120	0	17
194	General & Intangible Net Plant Allocators		1.00000	0.23487	0.59953	0.06401	0.08758	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00076
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	0.00140	0.00356	0.00038	0.00052	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99406
205															
206	Total Gross Plant		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
207	Total Reserve		(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
208	Total Net Plant in Service		574,991	288,066	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
209	Total Net Plant Allocators		1.00000	0.50099	0.02331	0.26660	0.18606	0.00000	0.01366	0.00000	0.00003	0.00107	0.00825	0.00000	0.00003
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		7,359	7,359	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		943	943	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		18,734	18,734	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,900	-	-	7,900	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,903	-	-	-	3,903	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		779	183	467	50	68	-	6	-	0	0	4	-	0
227	Retail 100%, Class = Net Plant		(364)	(182)	(8)	(97)	(68)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		40,787	27,653	458	7,852	3,904	0	247	0	0	4	668	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.67798	0.01124	0.19252	0.09571	0.00000	0.00606	0.00000	0.00000	0.00010	0.01637	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		3,858	3,858	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
236	Transmission		676	-	-	676	-	-	-	-	-	-	-	-	-
237	Distribution Primary		61	-	-	-	61	-	-	-	-	-	-	-	-
238	Labor		113	27	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		4,756	3,933	68	683	71	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.82684	0.01429	0.14368	0.01487	0.00000	0.00017	0.00000	0.00000	0.00001	0.00013	0.00000	0.00001
241															
242															
243	**Working Capital**														
244	Production Base Demand		2,764	2,764	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		288	288	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,216	-	7,216	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,067	-	6,067	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,684)	(2,714)	(7,722)	(933)	(1,161)	-	(90)	-	(0)	(16)	(42)	-	(7)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(8,661)	(8,661)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,224	7,126	332	3,792	2,647	-	194	-	0	15	117	-	0
258	Retail 100%, Class = T&D		(2,354)	(55)	-	(1,257)	(905)	-	(75)	-	(0)	(6)	(55)	-	-
259	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	27	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(374)	(374)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		11,777	6,634	362	2,599	1,896	-	156	-	0	13	116	-	0
264	Gross Trans Plant		(479)	(20)	-	(459)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,178	5,343	6,255	3,743	2,476	0	186	0	0	33	136	0	6
266	Total Working Capital Allocator		1.00000	0.29392	0.34408	0.20589	0.13623	0.00000	0.01025	0.00000	0.00002	0.00181	0.00750	0.00000	0.00031
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		812,367	457,597	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
271	Accumulated Depreciation		(237,377)	(169,531)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
272	Net Electric Plant in Service		574,991	288,066	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
273	Construction Work in Progress		40,787	27,653	458	7,852	3,904	0	247	0	0	4	668	0	0
274	Plant Held for Future Use		4,756	3,933	68	683	71	0	1	0	0	0	1	0	0
275	Working Capital		18,178	5,343	6,255	3,743	2,476	0	186	0	0	33	136	0	6
276	Total Rate Base		638,712	324,994	20,183	165,572	113,432	0	8,291	0	17	652	5,548	0	23
277	Total Rate Base Allocator		1.00000	0.50883	0.03160	0.25923	0.17760	0.00000	0.01298	0.00000	0.00003	0.00102	0.00869	0.00000	0.00004
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		107,283	51,852	15,471	21,344	16,536	-	1,235	-	2	156	572	-	116
282	Production Solar Demand		3,589	3,589	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		110,872	55,441	15,471	21,344	16,536	-	1,235	-	2	156	572	-	116
286	Wholesale 100%														
287	Total Class Revenue		110,872	55,441	15,471	21,344	16,536	0	1,235	0	2	156	572	0	116
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.50004	0.13954	0.19251	0.14914	0.00000	0.01114	0.00000	0.00002	0.00141	0.00516	0.00000	0.00104
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		103,696	52,177	15,277	19,330	14,957	-	1,167	-	3	149	521	-	115
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		103,696	52,177	15,277	19,330	14,957	-	1,167	-	3	149	521	-	115
294	Function Allocator for Electric Revenue		1.00000	0.50318	0.14733	0.18641	0.14424	0.00000	0.01125	0.00000	0.00003	0.00144	0.00502	0.00000	0.00111

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296															
297	**Revenue Credits**														
298	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
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		17	8	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		468	8	1	417	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01815	0.00113	0.89027	0.01845	0.00000	0.06924	0.00000	0.00237	0.00004	0.00031	0.00000	0.00004
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,376	1,376	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		117	117	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		206	206	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		625	625	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,324	2,324	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		6,572	-	6,572	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		596	-	596	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		533	-	533	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,198	0	8,198	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		10,522	2,324	8,198	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22085	0.77915	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		878	-	-	878	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		904	21	0	883	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02368	0.00000	0.97632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,135	-	-	-	1,135	-	-	-	-	-	-	-	-
343	Distribution Secondary		84	-	-	-	-	-	84	-	-	-	-	-	-
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		1,264	0	0	0	1,135	0	84	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.89806	0.00000	0.06686	0.00000	0.00026	0.01490	0.01991	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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	0.07615	0.00000	0.00000	0.92385
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		5,755	1,352	3,451	368	504	-	42	-	0	4	31	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		718	405	22	158	116	-	10	-	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		6,473	1,756	3,473	527	620	0	51	0	0	4	38	0	3
379	Admin & General O&M Allocators		1.00000	0.27136	0.53656	0.08141	0.09574	0.00000	0.00790	0.00000	0.00002	0.00068	0.00587	0.00000	0.00046
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		19,171	4,102	11,672	1,410	1,754	0	136	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.21396	0.60882	0.07354	0.09152	0.00000	0.00708	0.00000	0.00002	0.00124	0.00329	0.00000	0.00053
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		101												101
390	Total Adjusted O&M		19,271	4,102	11,672	1,410	1,754	-	136	-	0	24	63	-	111
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		13,926	13,926	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,292	2,292	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,276	1,276	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		3,630	3,630	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		21,125	21,125	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		66	66	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,435	-	-	4,435	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		4,626	151	0	4,475	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03255	0.00000	0.96745	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		25,751	21,276	0	4,475	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82622	0.00000	0.17378	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		3,821	-	-	-	3,821	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		4,213	0	0	0	3,821	0	334	0	1	57	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90697	0.00000	0.07928	0.00000	0.00019	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		8,838	151	0	4,475	3,821	0	334	0	1	57	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01703	0.00000	0.50631	0.43232	0.00000	0.03779	0.00000	0.00009	0.00646	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		29,964	21,276	0	4,475	3,821	0	334	0	1	57	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71005	0.00000	0.14935	0.12752	0.00000	0.01115	0.00000	0.00003	0.00191	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,866	673	1,719	184	251	-	21	-	0	2	15	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,867	673	1,719	184	251	0	21	0	0	2	15	0	2
441	General & Intangible Plant Allocators		1.00000	0.23487	0.59954	0.06401	0.08758	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00075
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		615	308	14	164	114	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		13	0	-	7	5	-	0	-	0	0	0	-	-
453	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		185	185	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		836	493	14	171	120	0	17	0	0	14	5	0	0
459															
460	Total Depreciation Expense		33,667	22,443	1,733	4,830	4,192	0	372	0	1	73	21	0	3
461	Total Depreciation Expense Allocators		1.00000	0.66661	0.05148	0.14346	0.12451	0.00000	0.01104	0.00000	0.00003	0.00218	0.00062	0.00000	0.00008
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		552	130	331	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		5,503	2,757	128	1,467	1,024	-	75	-	0	6	45	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,055	2,887	460	1,502	1,072	0	79	0	0	6	48	0	0
471	Total Taxes Other Allocator		1.00000	0.47672	0.07589	0.24812	0.17708	0.00000	0.01308	0.00000	0.00003	0.00103	0.00799	0.00000	0.00007

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	111,340	55,449	15,472	21,761	16,544	0	1,268	0	3	156	572	0	116
476	Total Oper. Exp. Before Tax	Line 20	58,953	29,411	13,863	7,731	7,011	0	586	0	1	103	132	0	114
477	Net Oper. Income (NOI) before Tax		52,387	26,039	1,608	14,029	9,534	0	681	0	1	53	440	0	2
478	Interest Expense	Line 8 x WACC	11,747	5,977	371	3,045	2,086	-	152	-	0	12	102	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	40,641	20,062	1,237	10,984	7,447	-	529	-	1	41	338	-	1
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	40,641	20,062	1,237	10,984	7,447	0	529	0	1	41	338	0	1
483	Fed & St Permanent Differences	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(19,569)	(11,023)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
485	State Taxable Income	Ln 482:484	21,718	9,403	656	6,808	4,401	0	278	0	0	20	151	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	1,195	517	36	374	242	-	15	-	0	1	8	-	0
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,076	606	33	238	173	-	14	-	0	1	11	-	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	2,271	1,123	69	612	415	-	30	-	0	2	19	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	40,641	20,062	1,237	10,984	7,447	-	529	-	1	41	338	-	1
494	Fed & St Permanent Differences	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(18,949)	(10,674)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	(1,195)	(517)	(36)	(374)	(242)	-	(15)	-	(0)	(1)	(8)	-	(0)
497	Fed. Taxable Income	Ln 493:496	21,145	9,235	639	6,571	4,259	-	271	-	0	20	149	-	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	4,440	1,939	134	1,380	894	-	57	-	0	4	31	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	4,440	1,939	134	1,380	894	-	57	-	0	4	31	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(226)	(127)	(7)	(50)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	5,374	2,149	125	1,819	1,172	-	71	-	0	5	32	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	5,635	2,457	170	1,754	1,137	-	72	-	0	5	40	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	4,830	2,720	148	1,066	777	-	64	-	0	5	48	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
514	Total Amortization of ITC	Line 504	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
515	Total Amortization of PTC	Line 505	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	7,644	3,272	194	2,431	1,587	-	101	-	0	7	51	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	25.79%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
524	Interest Expense	Line 8 x WACC	(11,747)	(5,977)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(18,949)	(10,674)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
533	Base for FIT Computation	Ln 523:532	15,854	6,817	479	5,003	3,228	-	202	-	0	15	109	-	1
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	4,214	1,812	127	1,330	858	-	54	-	0	4	29	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(40)	(23)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,097)	(1,497)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(671)	(378)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1,394	(93)	3	941	531	-	18	-	0	1	(7)	-	0
541	Total FIT - Deferred	Line 532	3,979	2,241	122	878	641	-	53	-	0	4	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	5,374	2,149	125	1,819	1,172	-	71	-	0	5	32	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	44,743	22,766	1,414	11,599	7,946	-	581	-	1	46	389	-	2
546	Interest Expense	Line 27 x WACC	(11,747)	(5,977)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	647	365	20	143	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(19,569)	(11,023)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
549	State Deferred Tax	Ln 548 x Ln 486	1,076	606	33	238	173	-	14	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	5,374	2,149	125	1,819	1,172	-	71	-	0	5	32	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	20,524	8,886	620	6,434	4,159	-	262	-	0	19	143	-	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	1,195	517	36	374	242	-	15	-	0	1	8	-	0
555	Total SIT - Deferred	Line 549	1,076	606	33	238	173	-	14	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,271	1,123	69	612	415	-	30	-	0	2	19	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	7,644	3,272	194	2,431	1,587	-	101	-	0	7	51	-	0
561	Total Income Tax Allocator		1.00000	0.42805	0.02544	0.31800	0.20765	0.00000	0.01317	0.00000	0.00002	0.00095	0.00669	0.00000	0.00003
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		1,038	1,038	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		181	181	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,639	-	2,639	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		141	-	141	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		426	-	426	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,900	1,370	3,531	0	0	0	0	0	0	0	0	0	0
574	Transmission		390	14	-	377	-	-	-	-	-	-	-	-	-
575	Distribution		594	-	-	-	516	-	43	-	0	4	32	-	-
576	Subtotal Prod, Trans and Dist		5,884	1,383	3,531	377	516	0	43	0	0	4	32	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		5,887	1,383	3,531	377	516	-	43	-	0	4	32	-	3
581	Admin & General		2,638	620	1,582	169	231	-	19	-	0	2	14	-	1
582	Total		8,526	2,003	5,113	546	747	-	62	-	0	5	46	-	4
583	Total Labor Allocator		1.00000	0.23494	0.59971	0.06403	0.08761	0.00000	0.00723	0.00000	0.00002	0.00063	0.00537	0.00000	0.00047

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	126,484	10,521	3,279	1,553	49,735	-	10,807	-	22,870	15,318	-	-	12,400
3	Accum. Depreciation & Amort.	Line 171	(34,829)	(3,898)	(1,517)	(225)	(9,047)	-	(2,942)	-	(7,234)	(4,842)	-	-	(5,124)
4	Net Plant in Service		91,654	6,623	1,762	1,328	40,687	-	7,866	-	15,636	10,476	-	-	7,276
5	Construction Work in Progress	Line 229	2,813	636	60	68	1,485	-	248	-	89	71	-	-	156
6	Plant Held for Future Use	Line 239	159	90	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,375	123	822	32	942	-	187	-	279	561	-	-	2,429
8	Total Rate Base		100,001	7,472	2,654	1,434	43,141	-	8,301	-	16,006	11,109	-	-	9,885
9															
10	Revenue														
11	Class Revenue	Line 287	21,869	1,275	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,565
12	Revenue Credits	Line 307	1,103	0	0	4	3	-	32	-	1,054	0	-	-	9
13	Total Revenue		22,973	1,275	2,034	189	6,292	-	1,269	-	2,678	2,662	-	-	6,574
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	7,724	94	1,535	12	667	-	136	-	424	404	-	-	4,451
17	Depreciation	Line 460	5,949	516	228	42	1,594	-	372	-	801	1,251	-	-	1,146
18	Tax Other Than Income Tax	Line 470	1,075	66	60	13	408	-	79	-	158	106	-	-	184
19	Gain/Loss on Disposition		(6)	(0)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
20	Operating Expense before Tax		14,742	676	1,823	67	2,666	-	587	-	1,383	1,760	-	-	5,780
21	Income Tax Expense	Line 517	1,225	75	26	21	604	-	101	-	174	123	-	-	101
22	Total Operating Expense		15,967	751	1,848	88	3,270	-	688	-	1,557	1,884	-	-	5,882
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
26	Net Operating Income Required	Ln 8 x Ln 34	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	21,869	1,275	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,565
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	21,869	1,275	2,034	185	6,289		1,237		1,623	2,662			6,565
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															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,721	6,721	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		559	559	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		613	613	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,227	2,227	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,120	10,120	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		82	82	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,514	-	-	1,514	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
59	Transmission Plant Total		1,707	176	0	1,530	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.10331	0.00000	0.89669	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		11,826	10,296	0	1,530	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.87060	0.00000	0.12940	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		48,349	-	-	-	48,349	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,506	-	-	-	-	-	10,506	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		22,233	-	-	-	-	-	-	-	22,233	-	-	-	-
71	Distribution Metering		14,872	-	-	-	-	-	-	-	-	14,872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50385	0.00000	0.10949	0.00000	0.23169	0.15498	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		97,666	176	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00181	0.00000	0.01567	0.49504	0.00000	0.10757	0.00000	0.22764	0.15227	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		107,786	10,296	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.09552	0.00000	0.01420	0.44856	0.00000	0.09747	0.00000	0.20627	0.13798	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		14,903	225	3,279	23	1,386	-	301	-	637	446	-	-	8,605
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		18,761	225	3,279	23	1,386	0	301	0	637	446	0	0	12,463
89	General & Intangible Plant Allocators		1.00000	0.01198	0.17480	0.00123	0.07387	0.00000	0.01605	0.00000	0.03397	0.02379	0.00000	0.00000	0.66432
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		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
106	Total Gross Electric Plant Allocators		1.00000	0.08318	0.02593	0.01228	0.39321	0.00000	0.08544	0.00000	0.18081	0.12111	0.00000	0.00000	0.09804
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,739	2,739	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		358	358	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		428	428	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,773	3,773	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		213	-	-	213	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		235	20	0	215	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.08695	0.00000	0.91305	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		4,008	3,794	0	215	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.94647	0.00000	0.05353	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		8,406	-	-	-	8,406	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,802	-	-	-	-	-	2,802	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		6,939	-	-	-	-	-	-	-	6,939	-	-	-	-
139	Distribution Metering		4,636	-	-	-	-	-	-	-	-	4,636	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,783	0	0	0	8,406	0	2,802	0	6,939	4,636	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36896	0.00000	0.12299	0.00000	0.30457	0.20348	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		23,018	20	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00089	0.00000	0.00932	0.36519	0.00000	0.12174	0.00000	0.30146	0.20140	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		26,792	3,794	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.14160	0.00000	0.00801	0.31376	0.00000	0.10459	0.00000	0.25900	0.17304	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		6,896	104	1,517	11	641	-	139	-	295	206	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,049	-	-	-	-	-	-	-	-	-	-	-	1,049
156	General & Intangible Plant Total		7,945	104	1,517	11	641	0	139	0	295	206	0	0	5,031
157	General & Intangible Plant Allocators		1.00000	0.01308	0.19099	0.00134	0.08071	0.00000	0.01754	0.00000	0.03711	0.02599	0.00000	0.00000	0.63323
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		93	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	93
170															
171	Total Accumulated Depreciation		34,829	3,898	1,517	225	9,047	0	2,942	0	7,234	4,842	0	0	5,124
172	Total Accum Deprec Allocators		1.00000	0.11191	0.04357	0.00647	0.25976	0.00000	0.08446	0.00000	0.20770	0.13903	0.00000	0.00000	0.14710
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,120	10,120	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
177	Production Reserve		(3,773)	(3,773)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,346	6,346	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		1,707	176	0	1,530	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(235)	(20)	0	(215)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,472	156	0	1,316	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.10592	0.00000	0.89408	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
187	Distribution Reserve		(22,783)	0	0	0	(8,406)	0	(2,802)	0	(6,939)	(4,636)	0	0	0
188	Distribution Net Plant		73,176	0	0	0	39,943	0	7,704	0	15,293	10,236	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54584	0.00000	0.10528	0.00000	0.20899	0.13988	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		18,761	225	3,279	23	1,386	0	301	0	637	446	0	0	12,463
192	General & Intangible Reserve		(7,945)	(104)	(1,517)	(11)	(641)	0	(139)	0	(295)	(206)	0	0	(5,031)
193	General & Intangible Net Plant		10,816	121	1,762	12	745	0	162	0	342	240	0	0	7,432
194	General & Intangible Net Plant Allocators		1.00000	0.01116	0.16291	0.00115	0.06884	0.00000	0.01496	0.00000	0.03166	0.02217	0.00000	0.00000	0.68715
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		(93)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
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		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
207	Total Reserve		(34,829)	(3,898)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
208	Total Net Plant in Service		91,654	6,623	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
209	Total Net Plant Allocators		1.00000	0.07226	0.01923	0.01449	0.44392	0.00000	0.08582	0.00000	0.17060	0.11430	0.00000	0.00000	0.07939
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		169	169	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		431	431	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,485	-	-	-	1,485	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		87	-	-	-	-	-	-	-	87	-	-	-	-
223	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		279	4	61	0	26	-	6	-	12	8	-	-	161
227	Retail 100%, Class = Net Plant		(58)	(4)	(1)	(1)	(26)	-	(5)	-	(10)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,813	636	60	68	1,485	0	248	0	89	71	0	0	156
230	Total Construction Work in Progress Allocator		1.00000	0.22604	0.02143	0.02419	0.52787	0.00000	0.08802	0.00000	0.03155	0.02526	0.00000	0.00000	0.05563
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		159	90	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.56730	0.05606	0.03715	0.16873	0.00000	0.00515	0.00000	0.01089	0.00763	0.00000	0.00000	0.14709
241															
242															
243	**Working Capital**														
244	Production Base Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		949	-	949	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		798	-	798	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(5,091)	(62)	(1,015)	(8)	(441)	-	(90)	-	(281)	(267)	-	-	(2,925)
255	Retail 100%, Class = # Bills		4,994	-	-	-	-	-	-	-	-	-	-	-	4,994
256	Retail 100%, Class = Prod		(199)	(199)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,267	164	44	33	1,007	-	195	-	387	259	-	-	180
258	Retail 100%, Class = T&D		(695)	(1)	-	(11)	(344)	-	(75)	-	(158)	(106)	-	-	-
259	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	453	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(9)	(9)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,834	153	48	23	721	-	157	-	332	222	-	-	180
264	Gross Trans Plant		(4)	(0)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,375	123	822	32	942	0	187	0	279	561	0	0	2,429
266	Total Working Capital Allocator		1.00000	0.02285	0.15299	0.00603	0.17522	0.00000	0.03472	0.00000	0.05195	0.10438	0.00000	0.00000	0.45185
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		126,484	10,521	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
271	Accumulated Depreciation		(34,829)	(3,898)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
272	Net Electric Plant in Service		91,654	6,623	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
273	Construction Work in Progress		2,813	636	60	68	1,485	0	248	0	89	71	0	0	156
274	Plant Held for Future Use		159	90	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,375	123	822	32	942	0	187	0	279	561	0	0	2,429
276	Total Rate Base		100,001	7,472	2,654	1,434	43,141	0	8,301	0	16,006	11,109	0	0	9,885
277	Total Rate Base Allocator		1.00000	0.07472	0.02654	0.01434	0.43140	0.00000	0.08301	0.00000	0.16005	0.11109	0.00000	0.00000	0.09885
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		21,787	1,192	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,565
282	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		21,869	1,275	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,565
286	Wholesale 100%														
287	Total Class Revenue		21,869	1,275	2,034	185	6,289	0	1,237	0	1,623	2,662	0	0	6,565
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.05829	0.09301	0.00846	0.28757	0.00000	0.05655	0.00000	0.07423	0.12171	0.00000	0.00000	0.30020
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		21,747	1,200	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,473
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		21,747	1,200	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,473
294	Function Allocator for Electric Revenue		1.00000	0.05516	0.09236	0.00770	0.26157	0.00000	0.05372	0.00000	0.11513	0.11673	0.00000	0.00000	0.29763

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,054	-	-	-	-	-	-	-	1,054	-	-	-	-
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		1,103	0	0	4	3	0	32	0	1,054	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00018	0.00006	0.00327	0.00298	0.00000	0.02942	0.00000	0.95573	0.00026	0.00000	0.00000	0.00810
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		53	53	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		864	-	864	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		78	-	78	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		65	-	65	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,078	0	1,078	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		1,131	53	1,078	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.04723	0.95277	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		0	0	-	-	-	-	-	-	-	-	-	-	-
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		8	0	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.06047	0.00000	0.93953	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		432	-	-	-	432	-	-	-	-	-	-	-	-
343	Distribution Secondary		85	-	-	-	-	-	85	-	-	-	-	-	-
344	Distribution Service		316	-	-	-	-	-	-	-	316	-	-	-	-
345	Distribution Metering		321	-	-	-	-	-	-	-	-	321	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,153	0	0	0	432	0	85	0	316	321	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37424	0.00000	0.07335	0.00000	0.27406	0.27836	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	2,456
356	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	8	0	0	2,456
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	131
361	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	131
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		528	-	-	-	-	-	-	-	-	-	-	-	528
366	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	528
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		2,062	31	454	3	192	-	42	-	88	62	-	-	1,191
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		112	9	3	1	44	-	10	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	105
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,278	40	457	5	236	0	51	0	108	75	0	0	1,306
379	Admin & General O&M Allocators		1.00000	0.01772	0.20042	0.00200	0.10345	0.00000	0.02248	0.00000	0.04757	0.03304	0.00000	0.00000	0.57331
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		7,694	94	1,535	12	667	0	136	0	424	404	0	0	4,421
387	Total O&M Allocators		1.00000	0.01226	0.19944	0.00159	0.08673	0.00000	0.01765	0.00000	0.05516	0.05254	0.00000	0.00000	0.57464
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		30												30
390	Total Adjusted O&M		7,724	94	1,535	12	667	-	136	-	424	404	-	-	4,451
391															
392	[redacted]														
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		320	320	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		486	486	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		2	2	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		38	-	-	38	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		42	3	0	39	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.08196	0.00000	0.91804	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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
413															
414	Total Prod and Trans Plant		528	489	0	39	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.92656	0.00000	0.07344	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		1,453	-	-	-	1,453	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		740	-	-	-	-	-	-	-	740	-	-	-	-
423	Distribution Metering		974	-	-	-	-	-	-	-	-	974	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		3,501	0	0	0	1,453	0	334	0	740	974	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41511	0.00000	0.09553	0.00000	0.21127	0.27809	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,543	3	0	39	1,453	0	334	0	740	974	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00098	0.00000	0.01094	0.41017	0.00000	0.09439	0.00000	0.20875	0.27478	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		4,029	489	0	39	1,453	0	334	0	740	974	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.12142	0.00000	0.00962	0.36072	0.00000	0.08301	0.00000	0.18358	0.24165	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,027	15	226	2	95	-	21	-	44	31	-	-	593
438	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	343
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,370	15	226	2	95	0	21	0	44	31	0	0	936
441	General & Intangible Plant Allocators		1.00000	0.01130	0.16499	0.00116	0.06972	0.00000	0.01515	0.00000	0.03206	0.02245	0.00000	0.00000	0.68316
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		98	7	2	1	44	-	8	-	17	11	-	-	8
452	Retail 100%, Class = T&D		4	0	-	0	2	-	0	-	1	1	-	-	-
453	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	235	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4	4	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		551	11	2	1	45	0	17	0	18	246	0	0	210
459															
460	Total Depreciation Expense		5,949	516	228	42	1,594	0	372	0	801	1,251	0	0	1,146
461	Total Depreciation Expense Allocators		1.00000	0.08673	0.03830	0.00703	0.26796	0.00000	0.06257	0.00000	0.13466	0.21021	0.00000	0.00000	0.19255
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		198	3	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		877	63	17	13	389	-	75	-	150	100	-	-	70
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,075	66	60	13	408	0	79	0	158	106	0	0	184
471	Total Taxes Other Allocator		1.00000	0.06173	0.05620	0.01211	0.37931	0.00000	0.07374	0.00000	0.14706	0.09877	0.00000	0.00000	0.17108

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	22,973	1,275	2,034	189	6,292	0	1,269	0	2,678	2,662	0	0	6,574
476	Total Oper. Exp. Before Tax	Line 20	14,742	676	1,823	67	2,666	0	587	0	1,383	1,760	0	0	5,780
477	Net Oper. Income (NOI) before Tax		8,230	599	211	122	3,626	0	682	0	1,295	902	0	0	794
478	Interest Expense	Line 8 x WACC	1,839	137	49	26	793	-	153	-	294	204	-	-	182
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	6,391	461	163	95	2,832	-	530	-	1,001	697	-	-	612
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	6,391	461	163	95	2,832	0	530	0	1,001	697	0	0	612
483	Fed & St Permanent Differences	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,047)	(253)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
485	State Taxable Income	Ln 482:484	3,445	216	86	59	1,674	0	278	0	468	341	0	0	323
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	189	12	5	3	92	-	15	-	26	19	-	-	18
488	State Income Tax (Def.)	Ln 484 x Ln 486	168	14	4	2	66	-	14	-	30	20	-	-	16
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	357	26	9	5	158	-	30	-	56	39	-	-	34
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	6,391	461	163	95	2,832	-	530	-	1,001	697	-	-	612
494	Fed & St Permanent Differences	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(2,950)	(245)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
496	State Income Tax Exp. (Cur.)	Line 487	(189)	(12)	(5)	(3)	(92)	-	(15)	-	(26)	(19)	-	-	(18)
497	Fed. Taxable Income	Ln 493:496	3,352	212	84	57	1,620	-	271	-	460	333	-	-	315
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	704	45	18	12	340	-	57	-	97	70	-	-	66
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	704	45	18	12	340	-	57	-	97	70	-	-	66
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	620	52	16	8	244	-	53	-	112	75	-	-	61
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(35)	(3)	(1)	(0)	(14)	-	(3)	-	(6)	(4)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
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	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	868	49	16	16	446	-	71	-	118	84	-	-	67
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	893	56	22	15	432	-	72	-	122	89	-	-	84
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	752	63	19	9	296	-	64	-	136	91	-	-	74
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	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
514	Total Amortization of ITC	Line 504	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,225	75	26	21	604	-	101	-	174	123	-	-	101
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
524	Interest Expense	Line 8 x WACC	(1,839)	(137)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
525	Permanent Diff Fed & State	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	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	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
529	Amort of Excess ADIT	JSS Sch. 12	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(2,950)	(245)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
532	Deferred Tax Federal	Ln 531 x Ln 498	620	52	16	8	244	-	53	-	112	75	-	-	61
533	Base for FIT Computation	Ln 523:532	2,516	157	63	43	1,228	-	203	-	339	247	-	-	236
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	669	42	17	12	326	-	54	-	90	66	-	-	63
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	(6)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(308)	(34)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
539	Amort of Excess ADIT	JSS Sch. 12	(104)	(9)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	249	(2)	0	8	202	-	18	-	6	9	-	-	6
541	Total FIT - Deferred	Line 532	620	52	16	8	244	-	53	-	112	75	-	-	61
542	Total FIT - Current & Deferred	Ln 540:541	868	49	16	16	446	-	71	-	118	84	-	-	67
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	7,005	523	186	100	3,022	-	581	-	1,121	778	-	-	692
546	Interest Expense	Line 27 x WACC	(1,839)	(137)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
547	Permanent Diff Fed & State	JSS Sch. 12	101	8	3	1	40	-	9	-	18	12	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,047)	(253)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
549	State Deferred Tax	Ln 548 x Ln 486	168	14	4	2	66	-	14	-	30	20	-	-	16
550	Net FIT Allowable	Line 542	868	49	16	16	446	-	71	-	118	84	-	-	67
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,256	204	82	56	1,582	-	263	-	442	322	-	-	305
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	189	12	5	3	92	-	15	-	26	19	-	-	18
555	Total SIT - Deferred	Line 549	168	14	4	2	66	-	14	-	30	20	-	-	16
556	Total SIT - Current & Deferred	Ln 554:555	357	26	9	5	158	-	30	-	56	39	-	-	34
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,225	75	26	21	604	-	101	-	174	123	-	-	101
561	Total Income Tax Allocator		1.00000	0.06141	0.02087	0.01719	0.49276	0.00000	0.08229	0.00000	0.14205	0.10074	0.00000	0.00000	0.08270
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		496	31	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	0	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	196	-	43	-	90	60	-	-	-
576	Subtotal Prod, Trans and Dist		889	32	464	3	196	0	43	0	90	60	0	0	0
577	Customer Accounts		881	-	-	-	-	-	-	-	-	3	-	-	879
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,109	32	464	3	196	-	43	-	90	63	-	-	1,218
581	Admin & General		945	14	208	1	88	-	19	-	40	28	-	-	546
582	Total		3,055	46	672	5	284	-	62	-	131	91	-	-	1,764
583	Total Labor Allocator		1.00000	0.01508	0.22005	0.00155	0.09299	0.00000	0.02021	0.00000	0.04276	0.02995	0.00000	0.00000	0.57742

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	845,326	-	-	-	-	-	-	-	-	-	-	845,326	-
3	Accum. Depreciation & Amort.	Line 171	(262,391)	-	-	-	-	-	-	-	-	-	-	(262,391)	-
4	Net Plant in Service		582,935	-	-	-	-	-	-	-	-	-	-	582,935	-
5	Construction Work in Progress	Line 229	2,817	-	-	-	-	-	-	-	-	-	-	2,817	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,560	-	-	-	-	-	-	-	-	-	-	11,560	-
8	Total Rate Base		597,376	-	-	-	-	-	-	-	-	-	-	597,376	-
9															
10	Revenue														
11	Class Revenue	Line 287	108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
12	Revenue Credits	Line 307	16	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		108,702	-	-	-	-	-	-	-	-	-	-	108,702	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	14,059	-	-	-	-	-	-	-	-	-	-	14,059	-
17	Depreciation	Line 460	40,352	-	-	-	-	-	-	-	-	-	-	40,352	-
18	Tax Other Than Income Tax	Line 470	5,892	-	-	-	-	-	-	-	-	-	-	5,892	-
19	Gain/Loss on Disposition		(41)	-	-	-	-	-	-	-	-	-	-	(41)	-
20	Operating Expense before Tax		60,262	-	-	-	-	-	-	-	-	-	-	60,262	-
21	Income Tax Expense	Line 517	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
22	Total Operating Expense		66,855	-	-	-	-	-	-	-	-	-	-	66,855	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
26	Net Operating Income Required	Ln 8 x Ln 34	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.01%	0.00%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	108,686											108,686	
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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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
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		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	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		23,555	-	-	-	-	-	-	-	-	-	-	23,555	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,555	0	0	0	0	0	0	0	0	0	0	23,555	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		845,326	0	0	0	0	0	0	0	0	0	0	845,326	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	[redacted]														
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
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	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		251,493	0	0	0	0	0	0	0	0	0	0	251,493	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		10,899	-	-	-	-	-	-	-	-	-	-	10,899	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,899	0	0	0	0	0	0	0	0	0	0	10,899	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		262,391	0	0	0	0	0	0	0	0	0	0	262,391	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(251,493)	0	0	0	0	0	0	0	0	0	0	(251,493)	0
188	Distribution Net Plant		570,279	0	0	0	0	0	0	0	0	0	0	570,279	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		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
192	General & Intangible Reserve		(10,899)	0	0	0	0	0	0	0	0	0	0	(10,899)	0
193	General & Intangible Net Plant		12,656	0	0	0	0	0	0	0	0	0	0	12,656	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		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
207	Total Reserve		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
208	Total Net Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	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		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		441	-	-	-	-	-	-	-	-	-	-	441	-
227	Retail 100%, Class = Net Plant		(369)	-	-	-	-	-	-	-	-	-	-	(369)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(9,265)	-	-	-	-	-	-	-	-	-	-	(9,265)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,421	-	-	-	-	-	-	-	-	-	-	14,421	-
258	Retail 100%, Class = T&D		(5,850)	-	-	-	-	-	-	-	-	-	-	(5,850)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,255	-	-	-	-	-	-	-	-	-	-	12,255	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	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		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
271	Accumulated Depreciation		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
272	Net Electric Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
273	Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
276	Total Rate Base		597,376	0	0	0	0	0	0	0	0	0	0	597,376	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		108,686											108,686	
285	Retail Revenue		108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
286	Wholesale 100%														
287	Total Class Revenue		108,686	0	0	0	0	0	0	0	0	0	0	108,686	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		102,109	-	-	-	-	-	-	-	-	-	-	102,109	-
292	Less Lighting Facilities		(102,109)											(102,109)	
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
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	[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		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		9,997	0	0	0	0	0	0	0	0	0	0	9,997	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		3,259	-	-	-	-	-	-	-	-	-	-	3,259	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		747	-	-	-	-	-	-	-	-	-	-	747	-
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		4,006	0	0	0	0	0	0	0	0	0	0	4,006	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		14,003	0	0	0	0	0	0	0	0	0	0	14,003	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)		56											56	
390	Total Adjusted O&M		14,059	-	-	-	-	-	-	-	-	-	-	14,059	-
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Distribution Plant Total		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		38,072	0	0	0	0	0	0	0	0	0	0	38,072	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		1,623	-	-	-	-	-	-	-	-	-	-	1,623	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,623	0	0	0	0	0	0	0	0	0	0	1,623	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		624	-	-	-	-	-	-	-	-	-	-	624	-
452	Retail 100%, Class = T&D		33	-	-	-	-	-	-	-	-	-	-	33	-
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		657	0	0	0	0	0	0	0	0	0	0	657	0
459															
460	Total Depreciation Expense		40,352	0	0	0	0	0	0	0	0	0	0	40,352	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		313	-	-	-	-	-	-	-	-	-	-	313	-
466	Net Total Plant		5,579	-	-	-	-	-	-	-	-	-	-	5,579	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		5,892	0	0	0	0	0	0	0	0	0	0	5,892	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	108,702	0	0	0	0	0	0	0	0	0	0	108,702	0
476	Total Oper. Exp. Before Tax	Line 20	60,262	0	0	0	0	0	0	0	0	0	0	60,262	0
477	Net Oper. Income (NOI) before Tax		48,440	0	0	0	0	0	0	0	0	0	0	48,440	0
478	Interest Expense	Line 8 x WACC	10,986	-	-	-	-	-	-	-	-	-	-	10,986	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	37,454	-	-	-	-	-	-	-	-	-	-	37,454	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	37,454	0	0	0	0	0	0	0	0	0	0	37,454	0
483	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
484	State Temporary Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
485	State Taxable Income	Ln 482:484	17,764	0	0	0	0	0	0	0	0	0	0	17,764	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	977	-	-	-	-	-	-	-	-	-	-	977	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	37,454	-	-	-	-	-	-	-	-	-	-	37,454	-
494	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
495	Fed Temporary Differences	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
496	State Income Tax Exp. (Cur.)	Line 487	(977)	-	-	-	-	-	-	-	-	-	-	(977)	-
497	Fed. Taxable Income	Ln 493:496	17,433	-	-	-	-	-	-	-	-	-	-	17,433	-
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	3,661	-	-	-	-	-	-	-	-	-	-	3,661	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	3,661	-	-	-	-	-	-	-	-	-	-	3,661	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(235)	-	-	-	-	-	-	-	-	-	-	(235)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
508	Total Federal Income Tax Exp.	Ln 501:507	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	4,638	-	-	-	-	-	-	-	-	-	-	4,638	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,025	-	-	-	-	-	-	-	-	-	-	5,025	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
514	Total Amortization of ITC	Line 504	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
515	Total Amortization of PTC	Line 505	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.77%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
524	Interest Expense	Line 8 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
525	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
529	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
533	Base for FIT Computation	Ln 523:532	12,887	-	-	-	-	-	-	-	-	-	-	12,887	-
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	3,426	-	-	-	-	-	-	-	-	-	-	3,426	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
539	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
540	Total FIT before Adding Deferred	Ln 535:539	355	-	-	-	-	-	-	-	-	-	-	355	-
541	Total FIT - Deferred	Line 532	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
542	Total FIT - Current & Deferred	Ln 540:541	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
546	Interest Expense	Line 27 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
547	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
548	Temporary State Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
549	State Deferred Tax	Ln 548 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
550	Net FIT Allowable	Line 542	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,787	-	-	-	-	-	-	-	-	-	-	16,787	-
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	977	-	-	-	-	-	-	-	-	-	-	977	-
555	Total SIT - Deferred	Line 549	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
556	Total SIT - Current & Deferred	Ln 554:555	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
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	[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		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
576	Subtotal Prod, Trans and Dist		3,334	0	0	0	0	0	0	0	0	0	0	3,334	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
581	Admin & General		1,494	-	-	-	-	-	-	-	-	-	-	1,494	-
582	Total		4,828	-	-	-	-	-	-	-	-	-	-	4,828	-
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, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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	24,200	-	-	-	-	-	24,200	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(3,616)	-	-	-	-	-	(3,616)	-	-	-	-	-	-
4	Net Plant in Service		20,585	-	-	-	-	-	20,585	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	566	-	-	-	-	-	566	-	-	-	-	-	-
8	Total Rate Base		21,152	-	-	-	-	-	21,152	-	-	-	-	-	-
9															
10	Revenue														
11	Class Revenue	Line 287	4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		4,575	-	-	-	-	-	4,575	-	-	-	-	-	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 390	187	-	-	-	-	-	187	-	-	-	-	-	-
17	Depreciation	Line 460	2,396	-	-	-	-	-	2,396	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	206	-	-	-	-	-	206	-	-	-	-	-	-
19	Gain/Loss on Disposition		(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		2,787	-	-	-	-	-	2,787	-	-	-	-	-	-
21	Income Tax Expense	Line 517	306	-	-	-	-	-	306	-	-	-	-	-	-
22	Total Operating Expense		3,093	-	-	-	-	-	3,093	-	-	-	-	-	-
23															
24	Return														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 13	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	4,574						4,574						
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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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
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		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		23,526	0	0	0	0	0	23,526	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		23,526	0	0	0	0	0	23,526	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		23,526	0	0	0	0	0	23,526	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		674	-	-	-	-	-	674	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		674	0	0	0	0	0	674	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		24,200	0	0	0	0	0	24,200	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
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	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,304	0	0	0	0	0	3,304	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		3,304	0	0	0	0	0	3,304	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		3,304	0	0	0	0	0	3,304	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		312	-	-	-	-	-	312	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		312	0	0	0	0	0	312	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		3,616	0	0	0	0	0	3,616	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
187	Distribution Reserve		(3,304)	0	0	0	0	0	(3,304)	0	0	0	0	0	0
188	Distribution Net Plant		20,222	0	0	0	0	0	20,222	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		674	0	0	0	0	0	674	0	0	0	0	0	0
192	General & Intangible Reserve		(312)	0	0	0	0	0	(312)	0	0	0	0	0	0
193	General & Intangible Net Plant		362	0	0	0	0	0	362	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		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
207	Total Reserve		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
208	Total Net Plant in Service		20,585	0	0	0	0	0	20,585	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		13	-	-	-	-	-	13	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(13)	-	-	-	-	-	(13)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(0)	0	0	0	0	0	(0)	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(126)	-	-	-	-	-	(126)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		509	-	-	-	-	-	509	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(167)	-	-	-	-	-	(167)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		351	-	-	-	-	-	351	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		566	0	0	0	0	0	566	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		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
271	Accumulated Depreciation		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
272	Net Electric Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
273	Construction Work in Progress		(0)	0	0	0	0	0	(0)	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		566	0	0	0	0	0	566	0	0	0	0	0	0
276	Total Rate Base		21,152	0	0	0	0	0	21,152	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		(1,441)	-	-	-	-	-	(1,441)	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		4,574	0	0	0	0	0	4,574	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		4,269	-	-	-	-	-	4,269	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		4,269	-	-	-	-	-	4,269	-	-	-	-	-	-
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
295															
296	[redacted]														
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	[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		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		76	0	0	0	0	0	76	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		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		93	-	-	-	-	-	93	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
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		115	0	0	0	0	0	115	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		191	0	0	0	0	0	191	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)		(4)						(4)						
390	Total Adjusted O&M		187	-	-	-	-	-	187	-	-	-	-	-	-
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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
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		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-
427	Distribution Plant Total		2,327	0	0	0	0	0	2,327	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		2,327	0	0	0	0	0	2,327	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		2,327	0	0	0	0	0	2,327	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		46	-	-	-	-	-	46	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		46	0	0	0	0	0	46	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		1	-	-	-	-	-	1	-	-	-	-	-	-
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		23	0	0	0	0	0	23	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,396	0	0	0	0	0	2,396	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		9	-	-	-	-	-	9	-	-	-	-	-	-
466	Net Total Plant		197	-	-	-	-	-	197	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		206	0	0	0	0	0	206	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

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
472															
473	[redacted]														
474	**Income Tax Expense**														
475	Total Revenue	Line 13	4,575	0	0	0	0	0	4,575	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	2,787	0	0	0	0	0	2,787	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		1,788	0	0	0	0	0	1,788	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	389	-	-	-	-	-	389	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,399	-	-	-	-	-	1,399	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,399	0	0	0	0	0	1,399	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	835	0	0	0	0	0	835	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	46	-	-	-	-	-	46	-	-	-	-	-	-
488	State Income Tax (Def.)	Ln 484 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	78	-	-	-	-	-	78	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,399	-	-	-	-	-	1,399	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(46)	-	-	-	-	-	(46)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	808	-	-	-	-	-	808	-	-	-	-	-	-
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	170	-	-	-	-	-	170	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	170	-	-	-	-	-	170	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7)	-	-	-	-	-	(7)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	228	-	-	-	-	-	228	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	215	-	-	-	-	-	215	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	144	-	-	-	-	-	144	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	306	-	-	-	-	-	306	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.67%	0.00%	0.00%	0.00%	0.00%	0.00%	25.67%	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	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 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
531	Temporary Diff Federal	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	613	-	-	-	-	-	613	-	-	-	-	-	-
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	163	-	-	-	-	-	163	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	109	-	-	-	-	-	109	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	119	-	-	-	-	-	119	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	228	-	-	-	-	-	228	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	228	-	-	-	-	-	228	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	789	-	-	-	-	-	789	-	-	-	-	-	-
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	46	-	-	-	-	-	46	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	32	-	-	-	-	-	32	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	78	-	-	-	-	-	78	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	306	-	-	-	-	-	306	-	-	-	-	-	-
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	[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		95	-	-	-	-	-	95	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		95	0	0	0	0	0	95	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		95	-	-	-	-	-	95	-	-	-	-	-	-
581	Admin & General		43	-	-	-	-	-	43	-	-	-	-	-	-
582	Total		138	-	-	-	-	-	138	-	-	-	-	-	-
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)	Distribution Secondary	Distribution Secondary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	**Retail Separation Factors**	1.00000	0.95212	0.97632	1.00000	1.00000	0.93990	0.97934	1.00000	1.00000	0.99712	0.703692	1.00000	1.00000	1.00000	1.00000	1.00000
2																	
3	**Class Allocation Factors**																
4	- Residential	0.61968	0.61968	0.61968	0.61968	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	0.62731	0.62731	0.64063	0.87299	0.77744	0.87325
5	- Gen Service Non Demand	0.05423	0.05423	0.05423	0.05423	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	0.05411	0.05411	0.05893	0.06419	0.06576	0.06413
6	- Gen Service 100% L.F.	0.00350	0.00350	0.00350	0.00350	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	0.00335	0.00335	0.00271	0.00726	0.00134	0.00726
7	- Gen Service Demand	0.27639	0.27639	0.27639	0.27639	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	0.27165	0.27165	0.26075	0.02385	0.14655	0.02368
8	- Gen Service Curtailable	0.00304	0.00304	0.00304	0.00304	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	0.00286	0.00286	0.00418	0.00000	-	0.00000
9	- Gen Service Interruptible	0.04219	0.04219	0.04219	0.04219	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	0.04036	0.04036	0.02377	0.00007	0.00446	0.00003
10	- Lighting Energy	0.00097	0.00097	0.00097	0.00097	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	0.00035	0.00035	0.00904	0.03163	0.00446	0.03164
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	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															1.00000	
22	- Distribution Secondary (MDS)																1.00000
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	1.00000	1.00000
29																	
30	**Residential**																
31	- Production Capacity	0.61968	0.61968	0.61968	0.61968	-	-	-	-	-	-	-	-	-	-	-	-
32	- Production Energy	-	-	-	-	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	-	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.62731	0.62731	-	-	-	-
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.64063	-	-	-
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87299	-	-
36	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.77744	-
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87325
38	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		0.61968	0.61968	0.61968	0.61968	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	0.62731	0.62731	0.64063	0.87299	0.77744	0.87325
44																	
45	**Gen Service Non Demand**																
46	- Production Capacity	0.05423	0.05423	0.05423	0.05423	-	-	-	-	-	-	-	-	-	-	-	-
47	- Production Energy	-	-	-	-	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	-	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.05411	0.05411	-	-	-	-
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.05893	-	-	-
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06419	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06576	-
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06413
53	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58		0.05423	0.05423	0.05423	0.05423	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	0.05411	0.05411	0.05893	0.06419	0.06576	0.06413
59																	
60	**Gen Service 100% L.F.**																
61	- Production Capacity	0.00350	0.00350	0.00350	0.00350	-	-	-	-	-	-	-	-	-	-	-	-
62	- Production Energy	-	-	-	-	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	-	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00335	0.00335	-	-	-	-
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00271	-	-	-
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00726	-	-

Line No.	ALLOCATORS Jurisdiction / Class / Function	(18) Distribution Service	(19) Distribution Metering	(20) Distribution IS Equipment	(21) Lighting Facilities	(22) Retail 100%, Class = # Bills	(23) Retail 100%, Resid, Cust	(24) Retail 100%, Resid, Dem	(25) Retail 100%, Class = Metering	(26) Clean Energy Connect	(27) EV Solution	(28) Retail Sales of Electric	(29) Present Revenue	(30) Derived Labor	(31) Derived Gross Prod Plant	(32) Derived Gross Trans Plant	(33) Derived Gross Prod & Trans Plant	(34) Derived Gross Dist Plant
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	0.97366	0.99577	0.71409	0.88912	1.00000
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.87325	0.80577	-	-	0.87298	1.00000	1.00000	0.80577	0.61968		0.66614	0.66614	0.65218	0.61968	0.62701	0.62191	0.64207
5	- Gen Service Non Demand	0.06413	0.08270	-	-	0.06419			0.08270	0.05423		0.06992	0.06992	0.05744	0.05423	0.05412	0.05420	0.05689
6	- Gen Service 100% L.F.	0.00726	0.00706	-	-	0.00726			0.00706	0.00350		0.00320	0.00320	0.00469	0.00350	0.00335	0.00346	0.00267
7	- Gen Service Demand	0.02368	0.06946	-	-	0.02386			0.06946	0.27639		0.22771	0.22771	0.21760	0.27639	0.27184	0.27501	0.18408
8	- Gen Service Curtailable	0.00000	0.00025	-	-	0.00000			0.00025	0.00304		0.00285	0.00285	0.00285	0.00304	0.00287	0.00299	0.00231
9	- Gen Service Interruptible	0.00003	0.00193	1.00000	-	0.00007			0.00193	0.04219		0.02612	0.02612	0.03361	0.04219	0.04043	0.04165	0.01506
10	- Lighting Energy	0.03164	0.03283	-	-	0.03163			0.03283	0.00097		0.00407	0.00407	0.01204	0.00097	0.00037	0.00079	0.00988
11	- Lighting Facilities	-	-	-	1.00000	-			-	-		-	-	0.01904	-	-	-	0.08461
12	- EV Solution	-	-	-	-	-			-	-	1.00000	-	-	0.00054	-	-	-	0.00242
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	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity									1.00000		0.38509	0.38509	0.18717	1.00000	0.03987	0.70804	-
17	- Production Energy											0.07415	0.07415	0.31421	-	-	-	-
18	- Transmission Capacity											0.14914	0.14914	0.05333	-	0.96013	0.29196	-
19	- Distribution Primary											0.19594	0.19594	0.12389	-	-	-	0.55068
20	- Distribution Primary (MDS)											-	-	-	-	-	-	-
21	- Distribution Secondary							1.00000			1.00000	0.08288	0.08288	0.05510	-	-	-	0.24493
22	- Distribution Secondary (MDS)											-	-	-	-	-	-	-
23	- Distribution Services	1.00000										0.02464	0.02464	0.01627	-	-	-	0.07234
24	- Metering		1.00000						1.00000			0.02407	0.02407	0.01098	-	-	-	0.04664
25	- Interruptible Equipment			1.00000								0.00016	0.00016	0.00018	-	-	-	0.00080
26	- Lighting Facilities				1.00000							-	-	0.01904	-	-	-	0.08461
27	- Customer Billing/Info.					1.00000	1.00000					0.06392	0.06392	0.21983	-	-	-	-
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	1.00000
29																		
30	**Residential**																	
31	- Production Capacity	-	-	-	-	-	-	-	-	0.61968	-	0.25652	0.23863	0.11599	0.61968	0.02471	0.43876	-
32	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.04939	0.06728	0.16598	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.09935	0.09935	0.03345	-	0.60230	0.18315	-
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.13052	0.13052	0.07936	-	-	-	0.35278
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	-	-	-	-	-	-	1.00000	-	-	-	0.05521	0.05521	0.04241	-	-	-	0.18853
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	0.87325	-	-	-	-	-	-	-	-	-	0.01641	0.01641	0.01421	-	-	-	0.06317
39	- Metering	-	0.80577	-	-	-	-	-	0.80577	-	-	0.01604	0.01604	0.00885	-	-	-	0.03758
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00011	0.00011	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	-	0.87298	1.00000	-	-	-	-	0.04258	0.04258	0.19191	-	-	-	-
43		0.87325	0.80577	-	-	0.87298	1.00000	1.00000	0.80577	0.61968	-	0.66614	0.66614	0.65218	0.61968	0.62701	0.62191	0.64207
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	-	-	-	-	-	-	-	-	0.05423	-	0.02693	0.02088	0.01015	0.05423	0.00216	0.03840	-
47	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.00518	0.01123	0.01746	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.01043	0.01043	0.00289	-	0.05196	0.01580	-
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.01370	0.01370	0.00730	-	-	-	0.03245
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.00579	0.00579	0.00359	-	-	-	0.01595
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Services	0.06413	-	-	-	-	-	-	-	-	-	0.00172	0.00172	0.00104	-	-	-	0.00464
54	- Metering	-	0.08270	-	-	-	-	-	0.08270	-	-	0.00168	0.00168	0.00091	-	-	-	0.00386
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	-	0.06419	-	-	-	-	-	0.00447	0.00447	0.01411	-	-	-	-
58		0.06413	0.08270	-	-	0.06419	-	-	0.08270	0.05423	-	0.06992	0.06992	0.05744	0.05423	0.05412	0.05420	0.05689
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	-	-	-	-	-	-	-	-	0.00350	-	0.00123	0.00135	0.00066	0.00350	0.00014	0.00248	-
62	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.00024	0.00012	0.00166	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00048	0.00048	0.00018	-	0.00321	0.00098	-
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00063	0.00063	0.00034	-	-	-	0.00149
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	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**	0.88661	0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00000	0.92215	0.97315
2												
3	**Class Allocation Factors**											
4	- Residential	0.63726	0.62983	0.63201	0.63293	0.63293	0.61968	0.77744	0.87325	0.63726	0.63330	0.65687
5	- Gen Service Non Demand	0.05601	0.05526	0.05540	0.05554	0.05554	0.05423	0.06576	0.06413	0.05601	0.05558	0.05764
6	- Gen Service 100% L.F.	0.00289	0.00315	0.00324	0.00319	0.00319	0.00350	0.00134	0.00726	0.00289	0.00322	0.00478
7	- Gen Service Demand	0.21211	0.23926	0.23724	0.23785	0.23785	0.27639	0.14655	0.02368	0.21211	0.23903	0.20932
8	- Gen Service Curtailable	0.00249	0.00272	0.00272	0.00275	0.00275	0.00304	-	0.00000	0.00249	0.00277	0.00274
9	- Gen Service Interruptible	0.02317	0.03120	0.03117	0.03066	0.03066	0.04219	0.00446	0.00003	0.02317	0.03110	0.03205
10	- Lighting Energy	0.00684	0.00436	0.00485	0.00489	0.00489	0.00097	0.00446	0.03164	0.00684	0.00487	0.01286
11	- Lighting Facilities	0.05758	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
12	- EV Solution	0.00165	0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032
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
14												
15	**Functional Allocation Factors**											
16	- Production Capacity	0.01274	0.42968	0.41618	0.36413	0.36413	1.00000	-	-	0.01274	0.37513	0.16255
17	- Production Energy	-	-	0.01492	0.01114	0.01114	-	-	-	-	0.01532	0.30419
18	- Transmission Capacity	0.30670	0.17717	0.17048	0.20258	0.20258	-	-	-	0.30670	0.19980	0.05841
19	- Distribution Primary	0.37478	0.21650	0.21111	0.24003	0.24003	-	-	-	0.37478	0.23240	0.12342
20	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Secondary	0.16669	0.09629	0.09389	0.09514	0.09514	-	1.00000	-	0.16669	0.09165	0.05122
22	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	1.00000	-	-	-
23	- Distribution Services	0.04923	0.02844	0.02773	0.02635	0.02635	-	-	-	0.04923	0.02463	0.02243
24	- Metering	0.03174	0.01834	0.01790	0.01702	0.01702	-	-	-	0.03174	0.01648	0.02058
25	- Interruptible Equipment	0.00055	0.00032	0.00031	0.00025	0.00025	-	-	-	0.00055	0.00027	0.00011
26	- Lighting Facilities	0.05758	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
27	- Customer Billing/Info.	-	-	0.01504	0.01227	0.01227	-	-	-	-	0.01522	0.23369
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
29												
30	**Residential**											
31	- Production Capacity	0.00789	0.26626	0.25790	0.22565	0.22565	0.61968	-	-	0.00789	0.23246	0.10073
32	- Production Energy	-	-	0.00788	0.00589	0.00589	-	-	-	-	0.00809	0.16069
33	- Transmission Capacity	0.19240	0.11114	0.10694	0.12708	0.12708	-	-	-	0.19240	0.12534	0.03664
34	- Distribution Primary	0.24009	0.13870	0.13524	0.15377	0.15377	-	-	-	0.24009	0.14888	0.07906
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	0.12831	0.07412	0.07227	0.07311	0.07311	-	0.77744	-	0.12831	0.07045	0.03957
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.87325	-	-	-
38	- Distribution Services	0.04299	0.02484	0.02422	0.02301	0.02301	-	-	-	0.04299	0.02151	0.01958
39	- Metering	0.02557	0.01477	0.01442	0.01371	0.01371	-	-	-	0.02557	0.01328	0.01659
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	0.01313	0.01071	0.01071	-	-	-	-	0.01328	0.20400
43		0.63726	0.62983	0.63201	0.63293	0.63293	0.61968	0.77744	0.87325	0.63726	0.63330	0.65687
44												
45	**Gen Service Non Demand**											
46	- Production Capacity	0.00069	0.02330	0.02257	0.01975	0.01975	0.05423	-	-	0.00069	0.02034	0.00882
47	- Production Energy	-	-	0.00083	0.00062	0.00062	-	-	-	-	0.00085	0.01690
48	- Transmission Capacity	0.01660	0.00959	0.00923	0.01096	0.01096	-	-	-	0.01660	0.01081	0.00316
49	- Distribution Primary	0.02208	0.01276	0.01244	0.01414	0.01414	-	-	-	0.02208	0.01370	0.00727
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	0.01085	0.00627	0.00611	0.00618	0.00618	-	0.06576	-	0.01085	0.00596	0.00335
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.06413	-	-	-
53	- Distribution Services	0.00316	0.00182	0.00178	0.00169	0.00169	-	-	-	0.00316	0.00158	0.00144
54	- Metering	0.00262	0.00152	0.00148	0.00141	0.00141	-	-	-	0.00262	0.00136	0.00170
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	0.00097	0.00079	0.00079	-	-	-	-	0.00098	0.01500
58		0.05601	0.05526	0.05540	0.05554	0.05554	0.05423	0.06576	0.06413	0.05601	0.05558	0.05764
59												
60	**Gen Service 100% L.F.**											
61	- Production Capacity	0.00004	0.00150	0.00146	0.00127	0.00127	0.00350	-	-	0.00004	0.00131	0.00057
62	- Production Energy	-	-	0.00008	0.00006	0.00006	-	-	-	-	0.00008	0.00160
63	- Transmission Capacity	0.00103	0.00059	0.00057	0.00068	0.00068	-	-	-	0.00103	0.00067	0.00020
64	- Distribution Primary	0.00102	0.00059	0.00057	0.00065	0.00065	-	-	-	0.00102	0.00063	0.00033
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-

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)	Distribution Secondary	Distribution Secondary (MDS)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00134	-
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00726
68	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		0.00350	0.00350	0.00350	0.00350	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	0.00335	0.00335	0.00271	0.00726	0.00134	0.00726
74																	
75	**Gen Service Demand**																
76	- Production Capacity	0.27639	0.27639	0.27639	0.27639	-	-	-	-	-	-	-	-	-	-	-	-
77	- Production Energy	-	-	-	-	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	-	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.27165	0.27165	-	-	-	-
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.26075	-	-	-
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02385	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.14655	-
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02368
83	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		0.27639	0.27639	0.27639	0.27639	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	0.27165	0.27165	0.26075	0.02385	0.14655	0.02368
89																	
90	**Gen Service Curtailable**																
91	- Production Capacity	0.00304	0.00304	0.00304	0.00304	-	-	-	-	-	-	-	-	-	-	-	-
92	- Production Energy	-	-	-	-	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	-	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00286	0.00286	-	-	-	-
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00418	-	-	-
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
98	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103		0.00304	0.00304	0.00304	0.00304	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	0.00286	0.00286	0.00418	0.00000	-	0.00000
104																	
105	**Gen Service Interruptible**																
106	- Production Capacity	0.04219	0.04219	0.04219	0.04219	-	-	-	-	-	-	-	-	-	-	-	-
107	- Production Energy	-	-	-	-	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	-	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04036	0.04036	-	-	-	-
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.02377	-	-	-
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00446	-
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003
113	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118		0.04219	0.04219	0.04219	0.04219	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	0.04036	0.04036	0.02377	0.00007	0.00446	0.00003
119																	
120	**Lighting Energy**																
121	- Production Capacity	0.00097	0.00097	0.00097	0.00097	-	-	-	-	-	-	-	-	-	-	-	-
122	- Production Energy	-	-	-	-	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	-	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00035	0.00035	-	-	-	-
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00904	-	-	-
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03163	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00446	-
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03164
128	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
														Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	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	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.00026	0.00026	0.00007	-	-	-	0.00032
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Services	0.00726	-	-	-	-	-	-	-	-	-	0.00008	0.00008	0.00012	-	-	-	0.00053
69	- Metering	-	0.00706	-	-	-	-	-	0.00706	-	-	0.00008	0.00008	0.00008	-	-	-	0.00033
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	-	0.00726	-	-	-	-	-	0.00020	0.00020	0.00160	-	-	-	-
73		0.00726	0.00706	-	-	0.00726	-	-	0.00706	0.00350	-	0.00320	0.00320	0.00469	0.00350	0.00335	0.00346	0.00267
74																		
75	**Gen Service Demand**																	
76	- Production Capacity	-	-	-	-	-	-	-	-	0.27639	-	0.08769	0.10644	0.05173	0.27639	0.01102	0.19570	-
77	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.01688	(0.00186)	0.10469	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.03396	0.03396	0.01449	-	0.26082	0.07931	-
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.04462	0.04462	0.03230	-	-	-	0.14359
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.01887	0.01887	0.00800	-	-	-	0.03554
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Services	0.02368	-	-	-	-	-	-	-	-	-	0.00561	0.00561	0.00039	-	-	-	0.00171
84	- Metering	-	0.06946	-	-	-	-	-	0.06946	-	-	0.00548	0.00548	0.00076	-	-	-	0.00324
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00004	0.00004	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	-	0.02386	-	-	-	-	-	0.01456	0.01456	0.00525	-	-	-	-
88		0.02368	0.06946	-	-	0.02386	-	-	0.06946	0.27639	-	0.22771	0.22771	0.21760	0.27639	0.27184	0.27501	0.18408
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	-	-	-	-	-	-	-	-	0.00304	-	0.00110	0.00117	0.00057	0.00304	0.00012	0.00215	-
92	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.00021	0.00014	0.00161	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00043	0.00043	0.00015	-	0.00275	0.00084	-
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00056	0.00056	0.00052	-	-	-	0.00230
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.00024	0.00024	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Services	0.00000	-	-	-	-	-	-	-	-	-	0.00007	0.00007	0.00000	-	-	-	0.00000
99	- Metering	-	0.00025	-	-	-	-	-	0.00025	-	-	0.00007	0.00007	0.00000	-	-	-	0.00001
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	-	0.00000	-	-	-	-	-	0.00018	0.00018	0.00000	-	-	-	-
103		0.00000	0.00025	-	-	0.00000	-	-	0.00025	0.00304	-	0.00285	0.00285	0.00285	0.00304	0.00287	0.00299	0.00231
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	-	-	-	-	-	-	-	-	0.04219	-	0.01006	0.01625	0.00790	0.04219	0.00168	0.02987	-
107	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.00194	(0.00425)	0.02016	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00390	0.00390	0.00215	-	0.03875	0.01178	-
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00512	0.00512	0.00294	-	-	-	0.01309
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.00217	0.00217	0.00024	-	-	-	0.00108
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	- Distribution Services	0.00003	-	-	-	-	-	-	-	-	-	0.00064	0.00064	0.00000	-	-	-	0.00000
114	- Metering	-	0.00193	-	-	-	-	-	0.00193	-	-	0.00063	0.00063	0.00002	-	-	-	0.00009
115	- Interruptible Equipment	-	-	1.00000	-	-	-	-	-	-	-	0.00000	0.00000	0.00018	-	-	-	0.00080
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	-	0.00007	-	-	-	-	-	0.00167	0.00167	0.00002	-	-	-	-
118		0.00003	0.00193	1.00000	-	0.00007	-	-	0.00193	0.04219	-	0.02612	0.02612	0.03361	0.04219	0.04043	0.04165	0.01506
119																		
120	**Lighting Energy**																	
121	- Production Capacity	-	-	-	-	-	-	-	-	0.00097	-	0.00157	0.00037	0.00018	0.00097	0.00004	0.00069	-
122	- Production Energy	-	-	-	-	-	-	-	-	-	-	0.00030	0.00150	0.00265	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00061	0.00061	0.00002	-	0.00034	0.00010	-
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00080	0.00080	0.00112	-	-	-	0.00498
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	0.00034	0.00034	0.00024	-	-	-	0.00108
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Distribution Services	0.03164	-	-	-	-	-	-	-	-	-	0.00010	0.00010	0.00051	-	-	-	0.00229
129	- Metering	-	0.03283	-	-	-	-	-	0.03283	-	-	0.00010	0.00010	0.00036	-	-	-	0.00153
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-

	(1)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	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
66	- Distribution Secondary	0.00022	0.00013	0.00012	0.00013	0.00013	-	0.00134	-	0.00022	0.00012	0.00007
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.00726	-	-	-
68	- Distribution Services	0.00036	0.00021	0.00020	0.00019	0.00019	-	-	-	0.00036	0.00018	0.00016
69	- Metering	0.00022	0.00013	0.00013	0.00012	0.00012	-	-	-	0.00022	0.00012	0.00015
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	0.00011	0.00009	0.00009	-	-	-	-	0.00011	0.00170
73		0.00289	0.00315	0.00324	0.00319	0.00319	0.00350	0.00134	0.00726	0.00289	0.00322	0.00478
74												
75	**Gen Service Demand**											
76	- Production Capacity	0.00352	0.11876	0.11503	0.10064	0.10064	0.27639	-	-	0.00352	0.10368	0.04493
77	- Production Energy	-	-	0.00497	0.00371	0.00371	-	-	-	-	0.00510	0.10135
78	- Transmission Capacity	0.08332	0.04813	0.04631	0.05503	0.05503	-	-	-	0.08332	0.05428	0.01587
79	- Distribution Primary	0.09772	0.05645	0.05505	0.06259	0.06259	-	-	-	0.09772	0.06060	0.03218
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	0.02419	0.01397	0.01362	0.01378	0.01378	-	0.14655	-	0.02419	0.01328	0.00746
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.02368	-	-	-
83	- Distribution Services	0.00117	0.00067	0.00066	0.00062	0.00062	-	-	-	0.00117	0.00058	0.00053
84	- Metering	0.00220	0.00127	0.00124	0.00118	0.00118	-	-	-	0.00220	0.00114	0.00143
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	0.00036	0.00029	0.00029	-	-	-	-	0.00036	0.00558
88		0.21211	0.23926	0.23724	0.23785	0.23785	0.27639	0.14655	0.02368	0.21211	0.23903	0.20932
89												
90	**Gen Service Curtailable**											
91	- Production Capacity	0.00004	0.00131	0.00127	0.00111	0.00111	0.00304	-	-	0.00004	0.00114	0.00049
92	- Production Energy	-	-	0.00008	0.00006	0.00006	-	-	-	-	0.00008	0.00156
93	- Transmission Capacity	0.00088	0.00051	0.00049	0.00058	0.00058	-	-	-	0.00088	0.00057	0.00017
94	- Distribution Primary	0.00157	0.00090	0.00088	0.00100	0.00100	-	-	-	0.00157	0.00097	0.00052
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.00000	-	-	-
98	- Distribution Services	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
99	- Metering	0.00001	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00001
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
103		0.00249	0.00272	0.00272	0.00275	0.00275	0.00304	-	0.00000	0.00249	0.00277	0.00274
104												
105	**Gen Service Interruptible**											
106	- Production Capacity	0.00054	0.01813	0.01756	0.01536	0.01536	0.04219	-	-	0.00054	0.01583	0.00686
107	- Production Energy	-	-	0.00096	0.00071	0.00071	-	-	-	-	0.00098	0.01951
108	- Transmission Capacity	0.01238	0.00715	0.00688	0.00818	0.00818	-	-	-	0.01238	0.00806	0.00236
109	- Distribution Primary	0.00891	0.00515	0.00502	0.00571	0.00571	-	-	-	0.00891	0.00552	0.00293
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	0.00074	0.00042	0.00041	0.00042	0.00042	-	0.00446	-	0.00074	0.00040	0.00023
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.00003	-	-	-
113	- Distribution Services	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
114	- Metering	0.00006	0.00004	0.00003	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
115	- Interruptible Equipment	0.00055	0.00032	0.00031	0.00025	0.00025	-	-	-	0.00055	0.00027	0.00011
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
118		0.02317	0.03120	0.03117	0.03066	0.03066	0.04219	0.00446	0.00003	0.02317	0.03110	0.03205
119												
120	**Lighting Energy**											
121	- Production Capacity	0.00001	0.00042	0.00040	0.00035	0.00035	0.00097	-	-	0.00001	0.00036	0.00016
122	- Production Energy	-	-	0.00013	0.00009	0.00009	-	-	-	-	0.00013	0.00257
123	- Transmission Capacity	0.00011	0.00006	0.00006	0.00007	0.00007	-	-	-	0.00011	0.00007	0.00002
124	- Distribution Primary	0.00339	0.00196	0.00191	0.00217	0.00217	-	-	-	0.00339	0.00210	0.00112
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	0.00074	0.00043	0.00041	0.00042	0.00042	-	0.00446	-	0.00074	0.00040	0.00023
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.03164	-	-	-
128	- Distribution Services	0.00156	0.00090	0.00088	0.00083	0.00083	-	-	-	0.00156	0.00078	0.00071
129	- Metering	0.00104	0.00060	0.00059	0.00056	0.00056	-	-	-	0.00104	0.00054	0.00068
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
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)	Distribution Secondary	Distribution Secondary (MDS)
131 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	0.00097	0.00097	0.00097	0.00097	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	0.00035	0.00035	0.00904	0.03163	0.00446	0.03164
134																
135 **Lighting Facilities**																
136 - Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137 - Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138 - Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149																
150 **EV Solution**																
151 - Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152 - Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153 - Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
														Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	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	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	-	0.03163	-	-	-	-	-	0.00026	0.00026	0.00695	-	-	-	-
133		0.03164	0.03283	-	-	0.03163	-	-	0.03283	0.00097	-	0.00407	0.00407	0.01204	0.00097	0.00037	0.00079	0.00988
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	-	1.00000	-	-	-	-	-	-	-	-	0.01904	-	-	-	0.08461
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	1.00000	-	-	-	-	-	-	-	-	0.01904	-	-	-	0.08461
149																		
150	**EV Solution**																	
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	-	-	-	-	-	-	-	-	-	1.00000	-	-	0.00054	-	-	-	0.00242
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163		-	-	-	-	-	-	-	-	-	1.00000	-	-	0.00054	-	-	-	0.00242

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

	(1)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	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
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	0.00048	0.00039	0.00039	-	-	-	-	0.00048	0.00739
133		0.00684	0.00436	0.00485	0.00489	0.00489	0.00097	0.00446	0.03164	0.00684	0.00487	0.01286
134												
135	**Lighting Facilities**											
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	0.05758	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-
148		0.05758	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
149												
150	**EV Solution**											
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	0.00165	0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-
163		0.00165	0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032