



Stephanie A. Cuello
SENIOR COUNSEL

August 3, 2026

VIA ELECTRONIC FILING

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

Re: *Energy Conservation Cost Recovery Clause*; Docket No. 20260002-EG

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC ("DEF"), please find enclosed for electronic filing in the above-referenced docket:

- DEF's ECCR Actual/Estimated True-Up and Projection Petition;
- Direct Testimony of Karla Rodriguez; and
- Exhibit KR-1P to Direct Testimony of Karla Rodriguez.

Thank you for your assistance in this matter and if you have any questions, please feel free to contact me at (850) 521-1425.

Sincerely,

/s/ *Stephanie A. Cuello*

Stephanie A. Cuello

SAC/clg
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost Recovery

Docket No. 20260002-EG

Filed: August 3, 2026

**DUKE ENERGY FLORIDA, LLC'S PETITION FOR APPROVAL OF
CONSERVATION COST RECOVERY TRUE-UP CALCULATIONS, PROJECTED
PROGRAM EXPENDITURES AND PROJECTED COST RECOVERY FACTORS
FOR THE PERIOD JANUARY 2027 THROUGH DECEMBER 2027**

Duke Energy Florida, LLC ("DEF" or "the Company"), hereby petitions the Commission for approval of the Company's conservation cost recovery true-up and cost recovery factors proposed for the period January 2027 through December 2027. In support thereof, the Company states:

1. DEF projects total conservation program costs of \$150,367,908 for the period January 2027 through December 2027.

2. The net true-up is an over-recovery of \$18,301,472, which includes the final conservation over-recovery of \$1,083,297, for the period January 2025 through December 2025, as shown on DEF's schedule CT-1 filed May 1, 2026, and the actual/estimated true-up over-recovery for January 2026 through December 2026 of \$17,218,175.

3. The total recoverable conservation costs including prior period over-recoveries to be reimbursed during the January 2027 through December 2027 billing period are \$132,066,436.

4. Based upon the required true-up and projected expenditure, DEF has calculated the required conservation cost recovery factors for the period January 2027 through December 2027 as follows:

2027 ECCR Billing Factors

<u>Retail Rate Schedule</u>	<u>Secondary Voltage</u>	<u>Primary Voltage</u>	<u>Transmission Voltage</u>
Residential (Cents/kWh)	.356	N/A	N/A
General Service-Non-Demand (Cents/kWh)	.311	.308	.305
General Service 100% Load Factor (Cents/kWh)	.253	N/A	N/A
General Service Demand (\$/kW)	0.99	0.98	0.97
Curtailable (\$/kW)	1.17	1.16	1.15
Interruptible (\$/kW)	1.01	1.00	0.99
Standby Monthly (\$/kW)	.100	.099	.098
Standby Daily (\$/kW)	.048	.048	.047
Lighting (Cents/kWh)	.130	N/A	N/A

WHEREFORE, DEF respectfully requests the Commission's approval of the Company's prior period conservation cost-recovery true-up calculations, projected program expenditures and projected conservation cost-recovery charges to be collected during the January 2027 through December 2027 billing period.

RESPECTFULLY SUBMITTED this 3rd day of August, 2026.

/s/Stephanie A. Cucello

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CERTIFICATE OF SERVICE

Docket No. 20260002-EG

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 3rd day of August, 2026.

/s/ Stephanie A. Cuello

Attorney

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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **DIRECT TESTIMONY OF**

3 **KARLA RODRIGUEZ**

4 **ON BEHALF OF**

5 **DUKE ENERGY FLORIDA, LLC**

6 **DOCKET NO. 20260002-EG**

7 **August 3, 2026**

8
9 **Q. State your name and business address.**

10 A. My name is Karla Rodriguez. My business address is 299 First Avenue North, St.
11 Petersburg, FL 33701.

12
13 **Q. By whom are you employed and in what capacity?**

14 A. I am employed by Duke Energy Business Services, LLC (“DEBS”), as Lead Strategy &
15 Collaboration Manager in the Portfolio Analysis and Regulatory Strategy Department.
16 DEBS is a service-company affiliate of Duke Energy Florida, LLC (“Duke Energy
17 Florida,” “DEF,” or “the Company”).

18
19 **Q. What are your current duties and responsibilities at Duke Energy?**

20 A. My responsibilities include the regulatory planning, support and compliance of the
21 Company’s energy-efficiency and demand-side management (DSM) programs. This
22 includes support for development, implementation and training, budgeting, and
23 accounting functions related to these programs.

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony is to describe the components and costs of the Company's
3 DSM programs. I will detail the projected costs for each program, explain how these
4 costs are presented in my attached exhibit, and show the resulting projected Energy
5 Conservation Cost Recovery (“ECCR”) factors for 2027 customer billings.

6

7 **Q. For what programs does DEF seek recovery?**

8 A. Pursuant to Rule 25-17.015, F.A.C., DEF seeks recovery through the ECCR clause of
9 costs related to the following conservation programs approved by the Commission as part
10 of the Company's DSM Plan on March 24, 2025 (see Order No. PSC-2025-0088-PAA-
11 EG), as well as for common, administrative expenses not linked to a specific program:

- 12 • Home Energy Check
- 13 • Residential Incentive Program
- 14 • Multi Family New Builder Construction
- 15 • Neighborhood Energy Saver
- 16 • Low-Income Weatherization Assistance Program
- 17 • Load Management (Residential and Commercial)
- 18 • Business Energy Check
- 19 • Smart \$aver Business (a/k/a Better Business)
- 20 • Smart \$aver Custom Incentive Program
- 21 • Standby Generation
- 22 • Interruptible Service
- 23 • Curtailable Service

- Technology Development
- Qualifying Facility

Q. Do you have any exhibits to your testimony?

A. Yes. Exhibit KR-1P supports DEF's energy conservation calculations for the 2026 actual/estimated period and the 2027 projection period. There are six (6) schedules included in this exhibit.

Q. Will you please explain your exhibit?

A. Yes. Exhibit KR-1P presents Schedules C-1 through C-6. Schedules C-1 to C-4 provide projected program costs for calendar year 2027 along with an updated projection of program costs for 2026. The 2026 updated projection of costs includes the actual costs incurred for the period from January 2026 through June 2026 and forecasted costs for July 2026 through December 2026. Schedule C-5 provides a summary report for each program that includes a program description, estimated annual program expenditures for 2027, and a summary of program accomplishments through the period ending June 2026. Schedule C-6 is the capital structure and cost rates used to calculate the return for each applicable conservation program.

Q. Would you please discuss Schedule C-1?

A. Schedule C-1 provides the calculation of the cost recovery factors for 2027 by rate class.

Q. What does Schedule C-2 show?

1 A. Schedule C-2 provides annual and monthly conservation program cost estimates for the
2 2027 projection period for each conservation program as well as for common
3 administration expenses. Additionally, Schedule C-2 presents program costs by specific
4 category (e.g., payroll, materials, incentives, etc.) and includes a schedule of estimated
5 capital investments, depreciation and return for the projection period.

6
7 **Q. Would you please discuss Schedule C-3?**

8 A. Schedule C-3 contains a detailed breakdown of conservation program costs by specific
9 category and by month for the period of January 2026 through June 2026 (actual) and
10 July 2026 through December 2026 (estimated). In addition, Schedule C-3 presents a
11 schedule of capital investment, depreciation and return, an energy conservation
12 adjustment calculation of true-up, and a calculation of interest provision for the 2026
13 actual/estimated period.

14
15 **Q. What is the purpose of Schedule C-4?**

16 A. Schedule C-4 provides the actual (January 2026 – June 2026) and estimated (July 2026
17 – December 2026) ECCR revenues.

18
19 **Q. Would you please discuss Schedule C-5?**

20 A. Schedule C-5 presents a brief description of each program, as well as a summary of
21 progress and projected expenditures for each program for which DEF seeks cost recovery
22 through the ECCR clause.

1 **Q. What is the purpose of Schedule C-6?**

2 A. Schedule C-6 provides the capital structure and cost rates used to calculate the Return on
3 Average Investment on Schedules C-2 and C-3.

4
5 **Q. Would you please summarize the results presented in your Exhibit?**

6 A. Yes. Schedule C-2, Page 1 of 4, Line 23, shows total 2027 projected program costs of
7 \$150,367,908 plus a prior period over-recovery of \$18,301,472 resulting in estimated
8 net revenue requirements in 2027 of \$132,066,436. The following table includes DEF's
9 proposed ECCR billing factors, by retail rate class and voltage level for calendar year
10 2027, as contained in Schedule C-1, Page 2 of 2.

11

12 **2027 ECCR Billing Factors**

	Secondary	Primary	Transmission
<u>Retail Rate Schedule</u>	<u>Voltage</u>	<u>Voltage</u>	<u>Voltage</u>
15 Residential (Cents/kWh)	.356	N/A	N/A
16 General-Service-Non-Demand (Cents/kWh)	.311	.308	.305
17 General Service 100% Load Factor (Cents/kWh)	.253	N/A	N/A
18 General Service Demand (\$/kW)	0.99	0.98	0.97
19 Curtailable (\$/kW)	1.17	1.16	1.15
20 Interruptible (\$/kW)	1.01	1.00	0.99
21 Standby Monthly (\$/kW)	.100	.099	.098
22 Standby Daily (\$/kW)	.048	.048	.047
23 Lighting (Cents/kWh)	.130	N/A	N/A

24

25 **Q. Does this conclude your testimony?**

26 A. Yes.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Energy & Demand Allocation % by Rate Class
January 2027 - December 2027

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
Schedule C-1
Page 1 of 2

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW)	(4) Delivery Efficiency Factor	(5) Sales at Source (Generation) (mWh)	(6) Avg 12 CP at Source (MW)	(7) Annual Average Demand (MWh)	(8) Annual Average Demand Allocator (%)	(9) 12 CP Allocator (%)	(10) 12 CP & 25% AD Demand Allocator (%)
Residential										
RS-1, RST-1										
Secondary	0.558	21,687,893	4,435.3	0.9372403	23,140,162	4,732.3	2,641.57	53.087%	61.757%	59.590%
General Service Non-Demand										
GS-1, GST-1, GSLM-1, GSLM-2										
Secondary	0.690	1,888,483	312.2	0.9372403	2,014,940	333.1	230.0	4.623%	4.347%	4.416%
Primary	0.690	28,233	4.7	0.9751346	28,953	4.8	3.3	0.066%	0.062%	0.063%
Sec Del/Primary Mtr	0.690	0	0.0	0.9751346	0	0.0	0.0	0.000%	0.000%	0.000%
Transmission	0.690	3,638	0.6	0.9851346	3,693	0.6	0.4	0.008%	0.008%	0.008%
		1,920,355	317.5		2,047,587	338.5	233.7	4.697%	4.418%	4.488%
General Service										
GS-2 Secondary	1.000	215,453	24.60	0.9372403	229,880	26.2	26.2	0.527%	0.342%	0.389%
General Service Demand										
GSD-1, GSDT-1, GSLM-1, GSLM-2										
Secondary	0.774	11,819,428	1,742.4	0.9372403	12,610,882	1,859.1	1,439.6	28.931%	24.262%	25.429%
Primary	0.774	1,550,060	228.5	0.9751346	1,589,586	234.3	181.5	3.647%	3.058%	3.205%
Sec Del/Primary Mtr	0.774	23,616	3.5	0.9751346	24,219	3.6	2.8	0.056%	0.047%	0.049%
Primary Del/Secondary Mtr	0.774	6,519	1.0	0.9372403	6,955	1.0	0.8	0.016%	0.013%	0.014%
Transm Del/ Primary Mtr	0.774	0	0.0	0.9751346	0	0.0	0.0	0.000%	0.000%	0.000%
Transmission	0.774	422,047	62.2	0.9851346	428,416	63.2	48.9	0.983%	0.824%	0.864%
SS-1 Primary	0.899	20,021	2.5	0.9751346	20,532	2.6	2.3	0.047%	0.034%	0.037%
Transm Del/ Transm Mtr	0.899	5,717	0.7	0.9851346	5,803	0.7	0.7	0.013%	0.010%	0.011%
Transm Del/ Primary Mtr	0.899	1,903	0.2	0.9751346	1,951	0.2	0.2	0.004%	0.003%	0.004%
		13,849,311	2,041.1		14,688,344	2,164.8	1,676.8	33.697%	28.251%	29.612%
Curtailable										
CS-2, CST-2, CS-3, CST-3										
Secondary	0.849	0	0.0	0.9372403	0	0.0	0.0	0.000%	0.000%	0.000%
Primary	0.849	118,104	15.9	0.9751346	121,116	16.3	13.8	0.278%	0.212%	0.229%
SS-3 Primary	0.849	0	0.0	0.9751346	0	0.0	0.0	0.000%	0.000%	0.000%
		118,104	15.9		121,116	16.3	13.8	0.278%	0.212%	0.229%
Interruptible										
IS-2, IST-2										
Secondary	0.909	384,016	48.2	0.9372403	409,731	51.5	46.8	0.940%	0.672%	0.739%
Sec Del/Primary Mtr	0.909	0	0.0	0.9751346	0	0.0	0.0	0.000%	0.000%	0.000%
Primary Del / Primary Mtr	0.909	1,063,552	133.6	0.9751346	1,090,672	137.0	124.5	2.502%	1.788%	1.967%
Primary Del / Transm Mtr	0.909	0	0.0	0.9851346	0	0.0	0.0	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	0.909	1,195,828	150.2	0.9851346	1,213,873	152.5	138.6	2.785%	1.990%	2.189%
Transm Del/ Primary Mtr	0.909	256,998	32.3	0.9751346	263,552	33.1	30.1	0.605%	0.432%	0.475%
SS-2 Primary	0.841	12,965	1.8	0.9751346	13,295	1.8	1.5	0.031%	0.024%	0.025%
Transm Del/ Transm Mtr	0.841	1,082	0.1	0.9851346	1,099	0.1	0.1	0.003%	0.002%	0.002%
Transm Del/ Primary Mtr	0.841	50,644	6.9	0.9751346	51,935	7.1	5.9	0.119%	0.092%	0.099%
		2,965,086	373.1		3,044,157	383.1	347.5	6.984%	4.999%	5.496%
Lighting										
LS-1 (Secondary)	23.950	297,996	1.4	0.9372403	317,950	1.5	36.3	0.729%	0.020%	0.197%
		41,054,197	7,209		43,589,195	7,663	4,976	100.000%	100.000%	100.000%

Notes:

- (1) Average 12CP load factor based on load research study filed April 27, 2026 (FPSC Rule 25-6.0437 (7))
- (2) Projected mWh sales for the period Jan-Dec 2027
- (3) Calculated: Column 2 / (8,760 hours x Column 1)
- (4) Based on system average line loss analysis for 2025
- (5) Column 2 / Column 4

- (6) Column 3 / Column 4
- (7) Column 5 / 8,760 hours
- (8) Column 5 / Total Column 5
- (9) Column 6 / Total Column 6
- (10) Column 8 x 1/4 + Column 9 x 3/4

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Energy Conservation Cost Recovery Rate Factors by Rate Class
January 2027 - December 2027

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
Schedule C-1
Page 2 of 2

Rate Class	(1) Annual Average Demand Allocator (%)	(2) 12 CP & 25% AD Demand Allocator (%)	(3) Energy- Related Costs (\$)	(4) Production Demand Costs (\$)	(5) Total Energy Conservation Costs (\$)	(6) Projected Effective Sales at Meter Level (mWh)	(7) Billing KW Load Factor (%)	(8) Projected Effective KW at Meter Level (kW)	(9) Energy Conservation Cost Recovery (\$/kW-month)	(10) Energy Conservation Cost Recovery (cents/kWh)
Residential										
RS-1, RST-1										
Secondary	53.087%	59.590%	\$12,533,219	\$	64,629,381	\$	77,162,601	21,687,893		0.356
General Service Non-Demand										
GS-1, GST-1, GSLM-1, GLMS-2										
Secondary								1,888,483		0.311
Primary								27,951		0.308
Transmission								3,566		0.305
TOTAL GS	4.697%	4.488%	\$1,109,018	\$	4,867,367	\$	5,976,385	1,920,000		
General Service										
GS-2										
Secondary	0.527%	0.389%	\$124,508	\$	421,563	\$	546,071	215,453		0.253
General Service Demand										
GSD-1, GSDT-1, GSLM-1, GSLM-2, SS-1										
Secondary								11,825,946	0.99	
Primary								1,579,645	0.98	
Transmission								419,209	0.97	
TOTAL GSD	33.697%	29.612%	\$7,955,529	\$	32,116,946	\$	40,072,475	13,824,799		
Curtailable										
CS-2, CST-2, CS-3, CST-3, SS-3										
Secondary								-	1.17	
Primary								116,923	1.16	
Transmission								-	1.15	
TOTAL CS	0.278%	0.229%	\$65,599	\$	248,158	\$	313,757	116,923		
Interruptible										
IS-2, IST-2, SS-2										
Secondary								384,016	1.01	
Primary								1,370,318	1.00	
Transmission								1,172,972	0.99	
TOTAL IS	6.984%	5.496%	\$1,648,782	\$	5,960,291	\$	7,609,073	2,927,306		
Lighting										
LS-1										
Secondary	0.729%	0.197%	\$172,209	\$	213,866	\$	386,075	297,996		0.130
	100.000%	100.000%	\$	23,608,864	\$	108,457,572	\$	132,066,436		0.322

Notes:

- (1) From Schedule C-1, page 1, Column 8
- (2) From Schedule C-1, page 1, Column 10
- (3) Column 1 x Total Energy Dollars, C-2 page 1, line 21
- (4) Column 2 x Total Demand Dollars, C-2 page 1, line 22
- (5) Column 3 + Column 4

- (6) kWh sales at effective secondary voltage
- (7) Class Billing kW Load Factor
- (8) Column 6 x 1000 / 8,760 / Column 7 x 12
- (9) Column 5 / Column 8 (x voltage factor if applicable)
- (10) Column 5 / Column 6 / 10

Calculation of Standby Service kW Charges			
	ECCR Cost	Effective kW	\$/kW
Total GSD, CS, IS	\$47,995,305	48,094,756	1.00
SS-1, 2, 3 - \$/kW-mo	Secondary	Primary	Transmission
Monthly - \$1.00/kW * 10%	0.100	0.099	0.098
Daily - \$1.00/kW / 21	0.048	0.048	0.047

**Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2027 - December 2027**

**FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
Schedule C-2
Page 1 of 4**

Line No.	Program Demand (D) or Energy (E)	12 Month Total		
1	Home Energy Check (E)	\$5,479,339		
2	Residential Incentive Program (E)	7,184,353		
3	Multi-Family New Builder Construction (E)	1,270,649		
4	Business Energy Check (E)	465,880		
5	Smart \$aver Business (E)	2,913,233		
6	Technology Development (E)	626,685		
7	Smart \$aver Custom Incentive (E)	428,554		
8	Interruptible Service (D)	51,395,404		
9	Curtable Service (D)	748,124		
10	Load Management (Residential & Commercial) (D)	55,526,424		
11	Low Income Weatherization Assistance Program (E)	480,638		
12	Standby Generation (D)	7,991,870		
13	Qualifying Facility (E)	499,140		
14	Neighborhood Energy Saver (E)	12,737,528		
15	Conservation Program Admin (E)	1,416,383		
16	Conservation Program Admin (D)	1,203,706		
17	Total ECCR Program Costs	<u>\$150,367,908</u>		
18				
19				
20	<u>Demand & Energy Summary</u>	<u>12 Months Total</u>	<u>2026 End of Period Net True-Up (Over)/Under Recovery</u>	<u>Total Costs</u>
21	Energy	\$33,502,381	(\$9,893,517)	\$23,608,864
22	Demand	116,865,527	(8,407,955)	108,457,572
23	Total Demand & Energy Costs	<u>\$150,367,908</u>	<u>(\$18,301,472)</u>	<u>\$132,066,436</u>

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2027 - December 2027

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
Schedule C-2
Page 2 of 4

Line No.	Program Demand (D) or Energy (E)	Est Jan-27	Est Feb-27	Est Mar-27	Est Apr-27	Est May-27	Est Jun-27	Est Jul-27	Est Aug-27	Est Sep-27	Est Oct-27	Est Nov-27	Est Dec-27	Total
1	Home Energy Check (E)	\$430,828	\$428,847	\$449,006	\$471,778	\$495,047	\$458,654	\$448,687	\$460,122	\$462,274	\$474,424	\$471,687	\$427,985	\$5,479,339
2	Residential Incentive Program (E)	480,083	502,139	580,192	600,377	619,691	719,735	710,441	711,519	712,139	592,895	535,216	419,925	\$7,184,353
3	Multi-Family New Builder Construction (E)	97,221	103,721	110,221	106,971	106,971	106,971	106,971	110,221	113,471	110,221	106,971	90,721	\$1,270,649
4	Business Energy Check (E)	35,495	35,495	35,884	35,884	35,884	53,884	35,884	35,884	35,884	35,884	35,904	53,912	\$465,880
5	Smart Saver Business (E)	242,753	242,749	242,864	242,832	242,749	242,753	242,753	242,749	242,761	242,757	242,749	242,761	\$2,913,233
6	Technology Development (E)	51,934	51,934	52,282	52,282	52,282	52,282	52,282	52,282	52,282	52,282	52,282	52,282	\$626,685
7	Smart Saver Custom Incentive (E)	35,708	35,706	35,745	35,734	35,706	35,708	35,708	35,706	35,710	35,709	35,706	35,708	\$428,554
8	Interruptible Service (D)	4,505,612	4,273,343	4,486,688	4,094,376	4,261,795	4,686,691	3,889,221	4,448,941	4,131,238	4,261,612	4,092,776	4,263,111	\$51,395,404
9	Curtailable Service (D)	36,787	35,946	64,320	61,503	37,418	98,292	75,118	69,300	68,433	67,429	66,489	67,090	\$748,124
10	Load Management (Residential & Commercial) (D)	4,623,643	4,710,417	3,992,695	4,223,386	4,560,856	4,894,462	4,964,747	5,095,150	4,936,332	4,762,669	4,412,875	4,349,192	\$55,526,424
11	Low Income Weatherization Assistance Program (E)	41,144	35,102	50,771	38,497	26,885	38,781	44,644	25,844	48,695	39,218	28,099	62,958	\$480,638
12	Standby Generation (D)	666,522	635,287	659,966	661,361	643,109	870,480	624,848	636,607	633,893	618,380	656,898	684,520	\$7,991,870
13	Qualifying Facility (E)	40,123	40,028	42,042	42,833	41,536	41,913	41,605	42,438	41,411	41,854	41,676	41,680	\$499,140
14	Neighborhood Energy Saver (E)	1,490,924	1,009,545	1,021,121	1,018,846	1,059,232	1,021,984	1,029,167	1,036,642	1,010,224	1,018,535	1,011,948	1,009,361	\$12,737,528
15	Conservation Program Admin (E)	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	118,032	\$1,416,383
16	Conservation Program Admin (D)	100,309	100,309	100,309	100,309	100,309	100,309	100,309	100,309	100,309	100,309	100,309	100,309	\$1,203,706
17	Total ECCR Program Costs	\$12,997,117	\$12,358,598	\$12,042,138	\$11,905,000	\$12,437,502	\$13,540,931	\$12,520,417	\$13,221,745	\$12,743,087	\$12,572,210	\$12,009,618	\$12,019,546	\$150,367,908
18	Demand & Energy Summary													
19	Energy	\$3,064,244	\$2,603,298	\$2,738,160	\$2,764,065	\$2,834,016	\$2,890,697	\$2,866,174	\$2,871,439	\$2,872,883	\$2,761,811	\$2,680,271	\$2,555,325	\$33,502,381
20	Demand	9,932,872	9,755,301	9,303,978	9,140,935	9,603,487	10,650,234	9,654,243	10,350,306	9,870,204	9,810,399	9,329,347	9,464,221	116,865,527
21	Total Demand & Energy Costs	\$12,997,117	\$12,358,598	\$12,042,138	\$11,905,000	\$12,437,502	\$13,540,931	\$12,520,417	\$13,221,745	\$12,743,087	\$12,572,210	\$12,009,618	\$12,019,546	\$150,367,908

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2027 - December 2027

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
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Line No.	Program Demand (D) or Energy (E)	Depreciation, Amortization & Return	Payroll & Benefits	Vehicles	Outside Services	Materials & Supplies	Advertising	Incentives	Other	Total
1	Home Energy Check (E)	0	3,351,914	176,557	434,750	63,354	700,000	686,900	65,864	5,479,339
2	Residential Incentive Program (E)	0	1,060,847	41,078	293,220	57,723	375,000	5,307,108	49,377	7,184,353
3	Multi-Family New Builder Construction (E)	0	439,459	16,220	77,000	15,000	96,000	600,000	26,970	1,270,649
4	Business Energy Check (E)	0	137,340	13,380	176,160	38,000	48,000	36,000	17,000	465,880
5	Smart Saver Business (E)	0	1,000,000	9,000	462,800	55,608	150,000	1,200,000	35,825	2,913,233
6	Technology Development (E)	0	122,589	10,608	445,488	30,984	0	0	17,016	626,685
7	Smart Saver Custom Incentive (E)	0	50,000	2,159	207,600	4,176	24,000	120,000	20,619	428,554
8	Interruptible Service (D)	501,825	548,877	0	39,773	0	0	50,304,929	0	51,395,404
9	Curtailable Service (D)	0	33,813	0	155	0	0	714,156	0	748,124
10	Load Management (Residential & Commercial) (D)	12,410,805	4,595,397	38,430	12,815,155	0	695,000	24,935,636	36,000	55,526,424
11	Low Income Weatherization Assistance Program (E)	0	147,830	3,550	24,503	0	35,004	264,872	4,880	480,638
12	Standby Generation (D)	43,578	373,391	0	352,504	0	0	7,222,396	0	7,991,870
13	Qualifying Facility (E)	0	466,025	8,600	0	1,815	0	0	22,700	499,140
14	Neighborhood Energy Saver (E)	0	239,579	4,000	1,132,156	18,936	125,170	11,197,687	20,000	12,737,528
15	Conservation Program Admin (E)	0	963,913	541	261,644	89,197	0	0	101,090	1,416,383
16	Conservation Program Admin (D)	0	819,176	459	222,356	75,803	0	0	85,910	1,203,706
17	Total ECCR Program Costs	\$12,956,208	\$14,350,148	\$324,582	\$16,945,263	\$450,597	\$2,248,174	\$102,589,685	\$503,251	\$150,367,908
18	Demand & Energy Summary									
19	Energy	\$0	\$7,979,494	\$285,693	\$3,515,320	\$374,793	\$1,553,174	\$19,412,567	\$381,340	\$33,502,381
20	Demand	12,956,208	6,370,654	38,889	13,429,943	75,803	695,000	83,177,118	121,910	116,865,527
21	Total Demand & Energy Costs	\$12,956,208	\$14,350,148	\$324,582	\$16,945,263	\$450,597	\$2,248,174	\$102,589,685	\$503,251	\$150,367,908

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Schedule of Capital Investment, Depreciation & Return
January 2027 - December 2027

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
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Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Est Jan-27	Est Feb-27	Est Mar-27	Est Apr-27	Est May-27	Est Jun-27	Est Jul-27	Est Aug-27	Est Sep-27	Est Oct-27	Est Nov-27	Est Dec-27	Total
1	Interruptible Service (D)														
2	Investments		\$1,080	\$0	\$5,844	\$0	\$0	\$540	\$0	\$0	\$540	\$0	\$0	\$540	\$8,544
3	Retirements		0	0	0	651,385	0	0	0	409,347	169,176	0	160,896	0	1,390,803
4	Depreciation Base		3,047,653	3,048,733	3,048,733	2,728,885	2,403,193	2,403,193	2,403,733	2,199,059	1,909,798	1,825,750	1,745,302	1,664,854	
5															
6	Depreciation Expense		50,795	50,813	50,813	45,482	40,054	40,054	40,063	36,652	31,831	30,430	29,089	27,748	473,824
7															
8	Cumulative Investment		3,047,653	3,048,733	3,048,733	3,054,577	2,403,193	2,403,193	2,403,733	2,403,733	1,994,386	1,825,750	1,664,854	1,665,394	1,665,394
9	Less: Accumulated Depreciation		2,451,389	2,502,184	2,552,997	2,603,810	1,997,908	2,037,962	2,078,016	2,118,079	1,745,384	1,608,039	1,638,469	1,506,662	1,534,410
10	Net Investment		596,264	546,549	495,736	450,767	405,285	365,231	325,717	285,654	249,002	217,711	187,281	158,192	130,984
11	Average Investment		571,407	521,143	473,252	428,026	385,258	345,474	305,685	267,328	233,356	202,496	172,736	144,588	
12	Return on Average Investment		3,949	3,603	3,271	2,959	2,663	2,388	2,113	1,848	1,613	1,400	1,194	1,000	28,001
13															
14	Program Total		\$54,744	\$54,416	\$54,084	\$48,441	\$42,717	\$42,442	\$42,176	\$38,500	\$33,444	\$31,830	\$30,283	\$28,748	\$501,825
15	Residential Load Management Switches (D)														
16	Investments		\$1,652,045	\$1,601,744	\$1,616,484	\$1,616,304	\$1,644,357	\$1,640,127	\$1,640,179	\$1,620,471	\$1,640,458	\$1,613,196	\$1,600,124	\$1,599,802	\$19,485,290
17	Retirements		241,382	113,495	249,606	14,611	125,299	2,203	71,536	277,124	130,161	(103,282)	182,952	181,351	1,486,438
18	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
19	Amortization Base		37,809,662	39,284,269	40,704,461	42,188,836	43,735,186	45,315,792	46,919,050	48,384,899	49,801,728	51,428,746	53,002,107	54,420,079	
20															
21	Amortization Expense		630,174	654,751	678,421	703,161	728,934	755,278	782,000	806,431	830,045	857,163	883,386	907,019	9,216,763
22															
23	Cumulative Plant Investment		37,930,353	39,341,016	40,829,265	42,196,142	43,797,836	45,316,894	46,954,818	48,523,461	49,866,808	51,377,105	53,093,583	54,510,754	55,929,205
24	Less: Accumulated Depreciation		11,690,782	12,079,574	12,620,829	13,049,644	13,738,194	14,341,830	15,094,905	15,805,368	16,334,675	17,034,560	17,995,005	18,695,438	19,421,107
25	Net Investment		26,239,572	27,261,442	28,208,435	29,146,498	30,059,641	30,975,064	31,859,913	32,718,093	33,532,132	34,342,545	35,098,578	35,815,316	36,508,099
26	Average Investment		26,750,507	27,734,939	28,677,467	29,603,070	30,517,353	31,417,489	32,289,003	33,125,113	33,937,339	34,720,562	35,456,947	36,161,708	
27	Return on Average Investment		184,905	191,710	198,224	204,622	210,942	217,164	223,188	228,967	234,582	239,996	245,086	249,957	2,629,343
28															
29	Program Total		\$815,079	\$846,461	\$876,645	\$907,783	\$939,876	\$972,442	\$1,005,188	\$1,035,398	\$1,064,627	\$1,097,159	\$1,128,472	\$1,156,976	\$11,846,106
30	Load Management Software (D)														
31	Expenditures Booked Directly to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
33	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
34	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
35	Amortization Base		2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	
36															
37	Amortization Expense		41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	496,008
38															
39	Cumulative Plant Investment		2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014
40	Less: Accumulated Amortization		1,403,856	1,445,190	1,486,524	1,527,858	1,569,192	1,610,526	1,651,860	1,693,194	1,734,528	1,775,862	1,817,196	1,858,530	1,899,864
41	Cumulative CWIP Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
42	Net Plant Investment		1,076,158	1,034,824	993,490	952,156	910,822	869,488	828,154	786,820	745,486	704,152	662,818	621,484	580,150
43	Average Investment		1,055,491	1,014,157	972,823	931,489	890,155	848,821	807,487	766,153	724,819	683,485	642,151	600,817	
44	Return on Average Investment		7,295	7,010	6,725	6,439	6,153	5,867	5,581	5,296	5,010	4,724	4,438	4,153	68,691
45															
46	Program Total		\$48,629	\$48,344	\$48,059	\$47,773	\$47,487	\$47,201	\$46,915	\$46,630	\$46,344	\$46,058	\$45,772	\$45,487	\$564,699
47	Standby Generation (D)														
48	Expenditures Booked Directly to Plant		\$11,429	\$11,219	\$14,128	\$11,219	\$11,219	\$187,397	\$11,219	\$11,219	\$13,097	\$11,219	\$11,219	\$13,097	\$317,684
49	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
50	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
51	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
52	Amortization Base		0	11,429	22,649	36,777	47,996	59,216	246,612	257,832	269,051	282,148	293,367	304,587	
53															
54	Amortization Expense		0	190	377	613	800	987	4,110	4,297	4,484	4,703	4,890	5,077	30,528
55															
56	Cumulative Plant Investment		0	11,429	22,649	36,777	47,996	59,216	246,612	257,832	269,051	282,148	293,367	304,587	317,684
57	Less: Accumulated Amortization		0	190	567	1,180	1,980	2,967	7,077	11,374	15,858	20,561	25,451	30,528	30,528
58	Cumulative CWIP Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	Net Plant Investment		0	11,429	22,459	36,210	46,816	57,236	243,645	256,755	267,677	266,290	272,806	279,136	287,156
60	Average Investment		5,715	16,944	29,334	41,513	52,026	150,441	247,200	254,216	261,984	269,548	275,971	283,146	
61	Return on Average Investment		40	117	203	287	360	1,039	1,709	1,757	1,811	1,863	1,907	1,957	13,050
62															
63	Program Total		\$40	\$307	\$580	\$900	\$1,160	\$2,026	\$5,819	\$6,054	\$6,295	\$6,566	\$6,797	\$7,034	\$43,578
47	Demand & Energy Summary														
48	Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Demand		918,492	949,528	979,368	1,004,897	1,031,240	1,064,111	1,100,098	1,126,582	1,150,710	1,181,613	1,211,324	1,238,245	\$12,956,208
50	Total Depreciation & Return		\$918,492	\$949,528	\$979,368	\$1,004,897	\$1,031,240	\$1,064,111	\$1,100,098	\$1,126,582	\$1,150,710	\$1,181,613	\$1,211,324	\$1,238,245	\$12,956,208

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Program Costs
January 2026 - June 2026 Actuals
July 2026 - December 2026 Estimates

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
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Line No.	Program Demand (D) or Energy (E)	Depreciation		Operating & Maintenance Costs						Program Revenues (Credits)	Total
		Amortization & Return	Payroll & Benefits	Vehicles	Outside Services	Materials & Supplies	Advertising	Incentives	Other		
1	<u>Home Energy Check (E)</u>										
2	A. Actual	\$0	\$1,658,837	\$67,306	\$215,034	\$41,458	\$483,617	\$326,809	\$23,642	\$0	\$2,816,703
3	B. Estimated	0	1,616,461	68,886	168,000	21,460	145,222	343,450	22,119	0	2,385,598
4											
5	C. Total	\$0	\$3,275,298	\$136,192	\$383,034	\$62,918	\$628,839	\$670,259	\$45,761	\$0	\$5,202,300
6											
7	<u>Residential Incentive Program (E)</u>										
8	A. Actual	\$0	\$526,514	\$17,668	\$150,639	\$34,624	\$253,415	\$2,046,607	\$18,903	\$0	\$3,048,370
9	B. Estimated	0	356,309	17,825	146,752	14,000	150,000	3,255,000	17,214	0	3,957,100
10											
11	C. Total	\$0	\$882,823	\$35,493	\$297,391	\$48,624	\$403,415	\$5,301,607	\$36,118	\$0	\$7,005,470
12											
13	<u>Multi-Family New Builder Construction (E)</u>										
14	A. Actual	\$0	\$179,309	\$6,463	\$361	\$325	\$5,577	\$105,500	\$3,898	\$0	\$301,432
15	B. Estimated	0	247,350	6,630	25,000	36,750	64,000	358,750	17,000	0	755,479
16											
17	C. Total	\$0	\$426,659	\$13,092	\$25,361	\$37,075	\$69,577	\$464,250	\$20,898	\$0	\$1,056,911
18											
19	<u>Business Energy Check (E)</u>										
20	A. Actual	\$0	\$29,281	\$1,885	\$30,730	\$4,238	\$3,796	\$0	\$3,074	\$0	\$73,005
21	B. Estimated	0	30,000	2,100	48,000	15,000	9,000	40,000	6,000	0	150,100
22											
23	C. Total	\$0	\$59,281	\$3,985	\$78,730	\$19,238	\$12,796	\$40,000	\$9,074	\$0	\$223,105
24											
25	<u>Better Business (E)</u>										
26	A. Actual	\$0	\$584,307	\$690	\$60,358	(\$775)	\$12,793	\$777,791	\$43,507	\$0	\$1,478,669
27	B. Estimated	0	544,000	3,300	66,000	3,000	30,000	204,000	42,000	0	892,300
28											
29	C. Total	\$0	\$1,128,307	\$3,990	\$126,358	\$2,225	\$42,793	\$981,791	\$85,507	\$0	\$2,370,969
30											
31	<u>Technology Development (E)</u>										
32	A. Actual	\$0	\$92,724	\$23,221	\$85,506	\$139	\$0	\$0	\$1,535	\$0	\$203,124
33	B. Estimated	0	93,426	5,148	218,999	30,000	0	0	36,002	0	383,575
34											
35	C. Total	\$0	\$186,150	\$28,369	\$304,505	\$30,139	\$0	\$0	\$37,537	\$0	\$586,699
36											
37	<u>Smart Saver Custom Incentive Program (E)</u>										
38	A. Actual	\$0	\$16,498	\$70	\$18,072	\$98	\$2,290	\$0	\$132	\$0	\$37,160
39	B. Estimated	0	21,000	600	24,000	600	9,000	41,000	1,500	0	97,700
40											
41	C. Total	\$0	\$37,498	\$670	\$42,072	\$698	\$11,290	\$41,000	\$1,632	\$0	\$134,860
42											
43	<u>Interruptible Service (D)</u>										
44	A. Actual	\$387,358	\$294,875	\$11,574	\$2,682	(\$16,381)	\$0	\$24,272,739	\$2,168	\$0	\$24,955,015
45	B. Estimated	358,478	322,839	17,096	2,610	14,226	0	24,585,951	3,000	0	25,304,200
46											
47	C. Total	\$745,836	\$617,714	\$28,670	\$5,292	(\$2,155)	\$0	\$48,858,690	\$5,168	\$0	\$50,259,215

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Program Costs
January 2026 - June 2026 Actuals
July 2026 - December 2026 Estimates

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
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Line No.	Program Demand (D) or Energy (E)	Depreciation Amortization & Return	Operating & Maintenance Costs							Program Revenues (Credits)	Total
			Payroll & Benefits	Vehicles	Outside Services	Materials & Supplies	Advertising	Incentives	Other		
1	<u>Curtailable Service (D)</u>										
2	A. Actual	\$0	\$26,059	\$0	\$2,560	\$0	\$0	\$470,704	\$2,831	\$0	\$502,154
3	B. Estimated	0	37,495	0	0	0	0	572,670	3,000	0	613,165
4											
5	C. Total	\$0	\$63,554	\$0	\$2,560	\$0	\$0	\$1,043,374	\$5,831	\$0	\$1,115,319
6											
7	<u>Load Management (Residential & Commercial) (D)</u>										
8	A. Actual	\$3,791,758	\$1,103,122	\$23,919	\$1,291,565	(\$53,784)	\$239,421	\$11,071,964	\$64,795	\$0	\$17,532,759
9	B. Estimated	4,648,744	1,250,948	25,794	1,591,098	0	245,350	11,550,224	14,928	0	19,327,086
10											
11	C. Total	\$8,440,502	\$2,354,070	\$49,712	\$2,882,663	(\$53,784)	\$484,771	\$22,622,189	\$79,723	\$0	\$36,859,845
12											
13	<u>Low Income Weatherization Assistance Program (E)</u>										
14	A. Actual	\$0	\$103,105	\$1,147	\$0	\$6,042	\$29,138	\$9,403	\$6,717	\$0	\$155,552
15	B. Estimated	0	103,104	1,350	0	0	7,000	49,210	0	0	160,664
16											
17	C. Total	\$0	\$206,209	\$2,497	\$0	\$6,042	\$36,138	\$58,612	\$6,717	\$0	\$316,216
18											
19	<u>Standby Generation (D)</u>										
20	A. Actual	\$0	\$177,269	\$11,574	\$24,029	\$108,058	\$0	\$3,742,129	\$2,446	\$0	\$4,065,505
21	B. Estimated	0	204,681	10,949	22,867	96,000	0	3,534,475	3,000	0	3,871,971
22											
23	C. Total	\$0	\$381,950	\$22,523	\$46,896	\$204,058	\$0	\$7,276,604	\$5,446	\$0	\$7,937,476
24											
25	<u>Qualifying Facility (E)</u>										
26	A. Actual	\$0	\$225,650	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$225,900
27	B. Estimated	0	443,963	350	0	100	0	0	1,000	0	445,413
28											
29	C. Total	\$0	\$669,613	\$350	\$0	\$100	\$0	\$0	\$1,250	\$0	\$671,313
30											
31	<u>Neighborhood Energy Saver (E)</u>										
32	A. Actual	\$0	\$119,007	\$1,771	\$3,768	\$72,158	\$69,131	\$6,391,382	\$11,314	\$0	\$6,668,531
33	B. Estimated	0	119,010	1,830	179,592	0	17,000	5,813,907	5,322	0	6,136,661
34											
35	C. Total	\$0	\$238,017	\$3,601	\$183,360	\$72,158	\$86,131	\$12,205,289	\$16,636	\$0	\$12,805,192
36											
37	<u>Conservation Program Admin (D)+(E)</u>										
38	A. Actual	\$0	\$823,453	\$56	\$400,739	\$316,737	(\$336,554)	\$0	\$107,733	\$0	\$1,312,164
39	B. Estimated	0	983,718	500	220,000	75,000	0	0	97,752	0	1,376,970
40											
41	C. Total	\$0	\$1,807,171	\$556	\$620,739	\$391,737	(\$336,554)	\$0	\$205,485	\$0	\$2,689,134
42	ECCR Program Costs										
	Actual	\$4,179,116	\$5,960,012	\$167,343	\$2,286,042	\$512,936	\$762,623	\$49,215,027	\$292,946	\$0	\$63,376,044
	Estimated	\$5,007,222	\$6,374,302	\$162,358	\$2,712,918	\$306,136	\$676,572	\$50,348,636	\$269,837	\$0	\$65,857,981
		\$9,186,338	\$12,334,314	\$329,700	\$4,998,959	\$819,072	\$1,439,195	\$99,563,664	\$562,783	\$0	\$129,234,025

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Schedule of Capital Investment, Depreciation & Return
January 2026 - June 2026 Actuals
July 2026 - December 2026 Estimates

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
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Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-26	Act Feb-26	Act Mar-26	Act Apr-26	Act May-26	Act Jun-26	Est Jul-26	Est Aug-26	Est Sep-26	Est Oct-26	Est Nov-26	Est Dec-26	Total
1	Interruption Service (D)														
2	Investments		\$20,832	\$7,404	\$1,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,786
3	Retirements		0	0	0	49,859	0	27,666	72,105	0	0	0	0	240,420	390,050
4	Depreciation Base		3,407,917	3,428,749	3,436,153	3,412,774	3,387,844	3,487,562	3,324,126	3,288,073	3,288,073	3,288,073	3,288,073	3,167,863	
5															
6	Depreciation Expense		56,800	57,147	57,270	56,881	56,465	58,127	55,403	54,802	54,802	54,802	54,802	52,799	670,100
7															
8	Cumulative Investment	3,407,917	3,428,749	3,436,153	3,437,703	3,387,844	3,387,844	3,360,179	3,288,073	3,288,073	3,288,073	3,288,073	3,288,073	3,047,653	3,047,653
9	Less: Accumulated Depreciation	2,171,339	2,228,139	2,285,286	2,342,556	2,349,578	2,406,043	2,436,504	2,419,802	2,474,604	2,529,406	2,584,208	2,639,010	2,451,389	2,451,389
10	Net Investment	1,236,578	1,200,610	1,150,867	1,095,147	1,038,266	981,801	923,674	868,271	813,469	758,667	703,865	649,063	596,264	596,264
11	Average Investment		1,218,594	1,175,739	1,123,007	1,066,707	1,010,034	952,738	895,973	840,870	786,068	731,266	676,464	622,664	
12	Return on Average Investment		8,314	8,022	7,662	7,278	6,891	6,501	6,113	5,737	5,364	4,990	4,615	4,249	75,736
13															
14	Program Total		\$65,114	\$65,169	\$64,932	\$64,159	\$63,356	\$64,628	\$61,516	\$60,539	\$60,166	\$59,792	\$59,417	\$57,048	\$745,836

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-26	Act Feb-26	Act Mar-26	Act Apr-26	Act May-26	Act Jun-26	Est Jul-26	Est Aug-26	Est Sep-26	Est Oct-26	Est Nov-26	Est Dec-26	Total
15	Residential Load Management Switches (D)														
16	Investments		\$924,239	\$711,245	\$773,123	\$895,673	\$1,301,150	\$1,518,284	\$1,577,500	\$1,539,171	\$1,383,867	\$1,337,617	\$1,239,361	\$1,120,859	\$14,322,090
17	Retirements		10,608	72,050	400,008	271,184	137,809	95,254	236,506	97,653	131,430	116,650	97,981	(32,584)	1,634,549
18	Closings to Plant		-	-	-	-	-	-	-	-	-	-	-	-	0
19	Amortization Base		25,237,508	26,120,418	26,595,634	27,033,162	27,724,339	28,908,958	30,261,362	31,671,782	33,096,412	34,356,239	35,586,540	36,793,203	
20															
21	Amortization Expense		420,634	435,349	443,269	450,562	462,082	481,826	504,366	527,874	551,618	572,615	593,121	613,232	6,056,548
22															
23	Cumulative Investment	25,242,812	26,156,443	26,795,638	27,168,754	27,793,243	28,956,585	30,379,615	31,720,609	33,162,127	34,414,564	35,635,531	36,776,911	37,930,353	37,930,353
24	Less: Accumulated Amortization	7,268,783	7,678,809	8,042,108	8,085,369	8,264,747	8,589,021	8,975,592	9,243,452	9,673,673	10,093,861	10,549,826	11,044,966	11,690,782	11,690,782
25	Net Investment	17,974,030	18,477,635	18,753,531	19,083,385	19,528,496	20,367,564	21,404,023	22,477,157	23,488,454	24,320,703	25,085,705	25,731,945	26,239,572	26,239,572
26	Average Investment		18,225,832	18,615,583	18,918,458	19,305,941	19,948,030	20,885,793	21,940,590	22,982,805	23,904,578	24,703,204	25,408,825	25,985,758	
27	Return on Average Investment		124,349	127,009	129,075	131,719	136,100	142,498	149,694	156,805	163,093	168,543	173,357	177,293	1,779,535
28															
29	Program Total		\$544,983	\$562,358	\$572,344	\$582,281	\$598,182	\$624,324	\$654,060	\$684,679	\$714,711	\$741,158	\$766,478	\$790,525	\$7,836,083

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-26	Act Feb-26	Act Mar-26	Act Apr-26	Act May-26	Act Jun-26	Est Jul-26	Est Aug-26	Est Sep-26	Est Oct-26	Est Nov-26	Est Dec-26	Total
30	Load Management Software (D)														
31	Expenditures Booked Directly to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
33	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
34	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
35	Amortization Base		2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	
36															
37	Amortization Expense		41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	41,334	496,008
38															
39	Cumulative Plant Investment	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014	2,480,014
40	Less: Accumulated Amortization	907,848	949,182	990,516	1,031,850	1,073,184	1,114,518	1,155,852	1,197,186	1,238,520	1,279,854	1,321,188	1,362,522	1,403,856	1,403,856
41	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Net Plant Investment	1,572,166	1,530,832	1,489,498	1,448,164	1,406,830	1,365,496	1,324,162	1,282,828	1,241,494	1,200,160	1,158,826	1,117,492	1,076,158	1,076,158
43	Average Investment		1,551,499	1,510,165	1,468,831	1,427,497	1,386,163	1,344,829	1,303,495	1,262,161	1,220,827	1,179,493	1,138,159	1,096,825	
44	Return on Average Investment		10,586	10,303	10,021	9,739	9,458	9,175	8,893	8,611	8,330	8,047	7,765	7,483	108,411
45															
46	Program Total		\$51,920	\$51,637	\$51,355	\$51,073	\$50,792	\$50,509	\$50,227	\$49,945	\$49,664	\$49,381	\$49,099	\$48,817	\$604,419

47	Demand & Energy Summary														
48	Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Demand		662,017	679,164	688,631	697,513	712,330	739,461	765,803	795,163	824,541	850,331	874,994	896,390	\$9,186,338
50	Total Depreciation & Return		\$662,017	\$679,164	\$688,631	\$697,513	\$712,330	\$739,461	\$765,803	\$795,163	\$824,541	\$850,331	\$874,994	\$896,390	\$9,186,338

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Energy Conservation Adjustment
Calculation of True-Up
January 2026 - December 2026

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
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Line No.	Act Jan-26	Act Feb-26	Act Mar-26	Act Apr-26	Act May-26	Act Jun-26	Est Jul-26	Est Aug-26	Est Sep-26	Est Oct-26	Est Nov-26	Est Dec-26	Total
1 ECCR Revenues	\$10,268,696	\$11,123,905	\$9,832,546	\$10,323,341	\$11,165,567	\$13,222,226	\$14,188,005	\$14,503,806	\$14,320,273	\$12,493,133	\$10,665,099	\$10,419,605	\$142,526,202
2 Prior Period True-Up Over/(Under) Recovery	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	4,642,452
3 ECCR Revenues Applicable to Period	10,655,567	11,510,776	10,219,417	10,710,212	11,552,438	13,609,097	14,574,876	14,890,677	14,707,144	12,880,004	11,051,970	10,806,476	147,168,654
4 ECCR Expenses	10,326,164	11,154,197	11,515,722	8,959,193	10,723,809	10,696,959	10,907,596	10,936,956	10,966,334	10,992,124	11,016,787	11,038,183	129,234,026
5 True-Up This Period (Over)/Under Recovery	(329,403)	(356,579)	1,296,305	(1,751,020)	(828,629)	(2,912,138)	(3,667,280)	(3,953,721)	(3,740,810)	(1,887,880)	(35,183)	231,707	(17,934,629)
6 Current Period Interest	(13,995)	(13,790)	(11,301)	(10,958)	(13,801)	(18,387)	(27,296)	(37,850)	(48,549)	(56,121)	(58,051)	(56,744)	(366,843)
7 Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
8 True-Up & Interest Provision Beginning of Period	(4,642,452)	(4,598,979)	(4,582,477)	(2,910,602)	(4,285,708)	(4,741,267)	(7,284,921)	(10,592,626)	(14,197,326)	(17,599,813)	(19,156,943)	(18,863,305)	(4,642,452)
9 Prior Period True-Up Over/(Under) Recovery	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	386,871	4,642,452
10 End of Period Net True-Up	(\$4,598,979)	(\$4,582,477)	(\$2,910,602)	(\$4,285,708)	(\$4,741,267)	(\$7,284,921)	(\$10,592,626)	(\$14,197,326)	(\$17,599,813)	(\$19,156,943)	(\$18,863,305)	(\$18,301,472)	(\$18,301,472)

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Interest Provision
January 2026 - December 2026

FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
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Line No.		Act Jan-26	Act Feb-26	Act Mar-26	Act Apr-26	Act May-26	Act Jun-26	Est Jul-26	Est Aug-26	Est Sep-26	Est Oct-26	Est Nov-26	Est Dec-26	Total
1	Beginning True-Up Amount (C3, Page 6 of 6, Line 8)	(\$4,642,452)	(\$4,598,979)	(\$4,582,477)	(\$2,910,602)	(\$4,285,708)	(\$4,741,267)	(\$7,284,921)	(\$10,592,626)	(\$14,197,326)	(\$17,599,813)	(\$19,156,943)	(\$18,863,305)	
2	Ending True-Up Amount Before Interest (C3, Page 6 of 6, Lines 5, 7, 8, 9)	(4,584,984)	(4,568,687)	(2,899,301)	(4,274,750)	(4,727,466)	(7,266,534)	(10,565,330)	(14,159,476)	(17,551,264)	(19,100,822)	(18,805,254)	(18,244,728)	
3	Total Beginning & Ending True-Up (Line 1 + Line 2)	(9,227,437)	(9,167,666)	(7,481,778)	(7,185,352)	(9,013,175)	(12,007,802)	(17,850,251)	(24,752,102)	(31,748,590)	(36,700,635)	(37,962,197)	(37,108,033)	
4	Average True-Up Amount (50% of Line 3)	(4,613,718)	(4,583,833)	(3,740,889)	(3,592,676)	(4,506,587)	(6,003,901)	(8,925,126)	(12,376,051)	(15,874,295)	(18,350,318)	(18,981,099)	(18,554,017)	
5	Interest Rate: First Day Reporting Business Month	3.66%	3.62%	3.60%	3.65%	3.67%	3.68%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	
6	Interest Rate: First Day Subsequent Business Month	3.62%	3.60%	3.65%	3.67%	3.68%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	
7	Total (Line 5 & Line 6) (Line 5 + Line 6)	7.28%	7.22%	7.25%	7.32%	7.35%	7.35%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	
8	Average Interest Rate (50% of Line 7)	3.64%	3.61%	3.63%	3.66%	3.68%	3.68%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	
9	Interest Provision (Line 4 * Line 8) / 12	(\$13,995)	(\$13,790)	(\$11,301)	(\$10,958)	(\$13,801)	(\$18,387)	(\$27,296)	(\$37,850)	(\$48,549)	(\$56,121)	(\$58,051)	(\$56,744)	(\$366,843)

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of ECCR Revenues
January 2026 - June 2026 Actuals
July 2026 - December 2026 Estimates

Line No.	Month	Jurisdictional mWh Sales	Revenues
1	January	3,066,104	\$10,268,696
2	February	3,073,396	11,123,905
3	March	2,863,478	9,832,546
4	April	3,118,142	10,323,341
5	May	3,300,401	11,165,567
6	June	3,934,422	13,222,226
7	July	4,045,941	14,188,005
8	August	4,213,832	14,503,806
9	September	4,085,594	14,320,273
10	October	3,602,105	12,493,133
11	November	2,941,580	10,665,099
12	December	2,827,835	10,419,605
13	Total	41,072,831	\$142,526,202

Program Description and Progress

Program Title: Home Energy Check

Program Description: The Home Energy Check is a residential energy audit program that provides residential customers with an analysis of their energy consumption as well as educational information on how to reduce energy usage and save money. The audit provides the opportunity to inform customers about incentives and bill savings that may be available through DEF's energy efficiency and demand response programs, while also educating and encouraging customers to implement energy-saving practices.

Program Projections - January 2027 - December 2027: DEF estimates that approximately 19,600 customers will participate in this program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$5,479,339.

Program Progress Summary: As of June 30, 2026, 13,379 customers have participated in this program this year. DEF will continue to inform customers about cost effective energy efficiency measures that will provide savings through this Program.

Program Description and Progress

Program Title: Residential Incentive

Program Description: The Residential Incentive program provides residential customers that have participated in the Home Energy Check Program with incentives for energy efficiency improvements in existing homes. The Residential Incentive program includes incentives for measures such as duct testing, duct repair, attic insulation, replacement windows, high efficiency heat pump replacing resistance heat, and high efficiency heat pump replacing a heat pump.

Program Projections - January 2027 - December 2027: DEF estimates that approximately 11,000 measures will be provided to program participants through this program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$7,184,353.

Program Progress Summary: As of June 30, 2026, DEF has provided incentives to customers for a total of 5,152 measure installations.

Program Description and Progress

Program Title: Multi-Family New Builder Construction

Program Description: This program is designed to provide incentives to builders and allows bundling of multi-family measures. This program builds on customer awareness through the Home Energy Check program, trade-ally support, and communication and marketing efforts designed to educate builders and landlords on cost-effective measures for multi-family homes.

Program Projections - January 2027 - December 2027: DEF estimates that approximately 1,000 measures will be provided to program participants through this program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$1,270,649.

Program Progress Summary: As of June 30, 2026, DEF has provided measures to approximately 224 participants in this program.

Program Description and Progress

Program Title: Neighborhood Energy Saver

Program Description: The Neighborhood Energy Saver program is designed to assist customers in selected neighborhoods where approximately 50% of the households have incomes equal to or less than 200% of the poverty level as established by the U.S. Government. DEF or a third-party contractor directly installs energy conservation measures, identified through an energy assessment, in customer homes to increase energy efficiency. Customers also receive a comprehensive package of energy efficiency education materials which inform them on ways to better manage their energy usage. Energy conservation measures are installed, and energy efficiency education is provided at no cost to the participants.

Program Projections - January 2027 - December 2027: DEF's projections assume that energy conservation measures will be installed in 5,775 homes. The projection includes the targeted increase of 5% or 250 homes above the projected participation included in DEF's 2025 Program Plan.

Program Fiscal Costs for January 2027 - December 2027: Costs for this program are projected to be \$12,737,528.

Program Progress Summary: As of June 30, 2026, DEF has installed measures on 3,120 homes.

Program Description and Progress

Program Title: Low-Income Weatherization Assistance Program

Program Description: The Low-Income Weatherization Assistance Program is designed to integrate DEF's program measures with assistance provided by the Florida Department of Economic Opportunity (DEO) and local weatherization providers to deliver energy efficiency measures to low-income eligible families. Through this partnership, DEF assists local weatherization agencies and other non-profit or government agencies by providing energy education materials and financial incentives to weatherize the homes of low-income families.

Program Projections - January 2027 - December 2027: It is estimated that energy efficiency weatherization measures will be installed on approximately 56 residential homes.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$480,638.

Program Progress Summary: As of June 30, 2026, measures have been installed on 20 homes.

Program Description and Progress

Program Title: Load Management Program (Residential & Commercial)

Program Description: The Residential Load Management program (a/k/a EnergyWise) is a voluntary program that incorporates direct control of selected customer equipment to reduce system demand during winter and summer peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Residential customers have a choice of options and receive credit on their monthly electric bills depending on the load control options selected and their monthly kWh usage.

The Commercial program was closed to new participants as of July 20, 2000.

Program Projections - January 2027 - December 2027: During this period, DEF anticipates adding approximately 3,091 new participants to this program.

Program Fiscal Costs - January 2027 - December 2027: Program costs during this period are projected to be \$55,526,424.

Program Progress Summary: Through June 30, 2026, DEF added a total of 1,021 new participants to this program. In 2027, DEF plans to continue to implement a demand response switch upgrade and replacement program to reconnect, replace and install new equipment to maintain long-term program capabilities.

Program Description and Progress

Program Title: Business Energy Check

Program Description: The Business Energy Check program provides no-cost energy audits at non-residential facilities. This program acts as a motivational tool to identify, evaluate, and inform consumers about cost-effective, energy saving measures that can be installed at their facility. The Business Energy Check program serves as a foundation for the Smart \$aver Business program.

Program Projections - January 2027 - December 2027: It is estimated that 400 customers will participate in this program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$465,880.

Program Progress Summary: As of June 30, 2026, DEF has performed a total of 70 commercial audits.

Program Description and Progress

Program Title: Smart \$aver Business

Program Description: This umbrella energy efficiency program provides prescriptive incentives to existing commercial, industrial, and governmental customers for heating, air conditioning, ceiling insulation, duct leakage and repair, demand-control ventilation, high efficiency energy recovery ventilation, HVAC Maintenance measures and HVAC-optimization-qualifying measures.

Program Projections - January 2027 - December 2027: DEF's 2027 projected costs are based on the measures and projected participation included in the 2025 Program Plan and include approximately \$850,000 in incentives to customers. This is an increase over the 2025 Program Plan due to greater participation in our new HVAC Maintenance and Cool Roof measures than anticipated.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$2,913,233.

Program Progress Summary: As of June 30, 2026, DEF has provided approximately \$777,700 in incentives to its customers.

Program Description and Progress

Program Title: Smart \$aver Custom Incentive (f/k/a Florida Custom Incentive)

Program Description: The Smart \$aver Custom Incentive program is designed to encourage non-residential customers to make capital investments for energy efficiency measures which reduce peak kW and provide energy savings. This program provides incentives for individual custom projects, which are cost effective, but not otherwise addressed through DEF's prescriptive program. Examples of energy-efficient technologies that would be considered under this program include, but are not limited to, new construction measures and new thermal energy storage systems.

Program Projections - January 2027 - December 2027: DEF estimates that 5-10 customers will participate in the program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$428,554.

Program Progress Summary: As of June 30, 2026, no customers have participated in this program with a measure payment. However, continued evaluation of potential customer projects and the included measures are taking place for participation that could occur later in the year.

Program Description and Progress

Program Title: Standby Generation

Program Description: The Standby Generation program is a demand control program that is designed to reduce DEF's system demand based on control of customer equipment. It is a voluntary program available to commercial and industrial customers who have on-site generation capability and are willing to reduce their DEF demand when necessary. This program is offered to customers through DEF's General Service Load Management-2 (GSLM-2) rate schedule.

Program Projections - January 2027 - December 2027: DEF estimates that 10 new installations will be completed during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Expenses for this program are projected to be \$7,991,870.

Program Progress Summary: As of June 30, 2026, there are 11 new customers and currently a total of 209 accounts participating in this program.

Program Description and Progress

Program Title: Interruptible Service

Program Description: Interruptible Service is a direct load control DSM program in which customers contract to allow DEF to interrupt their electrical service during times of capacity shortages during peak or emergency conditions. In return, customers receive monthly credit on their bill based on their monthly peak demand.

Program Projections - January 2027 - December 2027: 2 new accounts are estimated to sign up for this program during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$51,395,404.

Program Progress Summary: As of June 30, 2026, 1 new customer has been added and there are currently a total of 175 accounts participating in this program.

Program Description and Progress

Program Title: Curtailable Service

Program Description: Curtailable Service is an indirect load control DSM program in which customers contract to curtail or reduce a portion of their electric load during times of capacity shortages. The curtailment is managed by the customer when notified by DEF. In return, customers receive a monthly rebate for the curtailable portion of their load.

Program Projections - January 2027 - December 2027: DEF is planning to add 2 new participants during the projection period.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$748,124.

Program Progress Summary: As of June 30, 2026, there is 1 new customer with 7 customers participating in this program.

Program Description and Progress

Program Title: Technology Development

Program Description: The Technology Development program allows DEF to investigate technologies that support the development of cost-effective demand reduction and energy efficiency programs.

Program Projections - January 2027 - December 2027: DEF has partnered with various research organizations including the University of Central Florida (UCF) and the Electric Power Research Institute (EPRI) to evaluate energy efficiency, energy storage, demand response, and smart-charging technologies. Several research projects associated with these four focus areas will continue and/or launch in 2027:

- Advanced Energy Consumption Monitoring for Energy Efficiency (EE) and Demand Response (DR)
- Advanced Indirect Evaporative Cooling Air Conditioning Project
- Smart Panel BESS Demand Response Project
- EPRI Variable Capacity Heat Pump Demand Response Project
- UCF AC and DC Microgrid for Data Center Demand Response
- Electric Vehicle Supply Equipment ("EVSE") Monitoring and Control Platform Pilot
- UCF Research 1 Renewable Microgrid Evaluation
- EPRI programs (EE, energy storage, integration of renewable resources, electric transportation infrastructure)

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$626,685.

Program Progress Summary: The following provides a summary of projects that DEF is currently supporting through this program:

- **Advanced Energy Consumption Monitoring for EE and DR Project:** This project will test the capabilities of an advanced energy monitoring system that uses sensors that communicate real-time equipment level energy data to a web-based building digitization software platform that shows users specific areas and equipment in their buildings that are wasting energy, contributing to demand peaks, operating inefficiently, and / or are at risk of potential failure. If successful, this technology could become a part of Duke Energy's EE and DR Programs.
- **Advanced Indirect Evaporative Cooling Air Conditioning Project:** This project will

Program Description and Progress

evaluate the EE and DR capability of an energy storing, ultra—efficient, commercial packaged air conditioner technology that combines dew-point-style sensible cooling with liquid desiccant dehumidification. This technology implements indirect evaporative cooling using a liquid desiccant. This desiccant can be recharged and stored in a tank for use later. This stored energy can be used to make the peak power consumption extremely low. We are piloting this technology at two volunteer customer sites. The energy consumption of this technology will be documented. If the testing is successful, this technology could be included in future EE and DR programs.

- Smart Panel BESS Demand Response Project: This project will demonstrate Energy Management Circuit Breaker (EMCB) Smart Panel Battery Energy Storage System DR utilizing new smart panel and smart breaker technology. This project will evaluate this technology's capability to provide customer demand response and resilience including battery energy storage demand response, DR using smart breakers, variable EV charging DR and integral microgrid interface device operation to isolate loads from the grid during an outage.
- EPRI Variable Capacity Heat Pump Demand Response Project: Variable Capacity Heat Pump (VCHP) systems leverage power electronics to vary the speed of compressors and fans. DR can be implemented on these systems through utility DR commands, delivered through manufacturer cloud platforms, which vary the power consumption of the units. This project will document the performance of VCHPs as a DR resource. If successful, this technology could become part of Duke Energy's EE and DR Programs, this technology could be included in future EE and DR programs.
- UCF AC and DC Microgrid Project for Data Center Demand Response: This project will develop an advanced load management system automatically smooth out ultra-fast load changes of data centers reducing demand. The system consists of a supercapacitor bank, a battery bank, DC-DC converters, and a DC-to-AC inverter. The performance of the load management system will be validated using UCF's power hardware-in-the-loop (HIL) testbed and its DC-AC microgrid. This load management system will improve the efficiency of powering data centers and could be included in future DR and EE Programs.
- EVSE Monitoring and Control Platform Pilot: This project will develop and test EVSE monitoring and control platform. This platform is comprised of hardware, firmware, and central management system software. It will enable DEF to remotely monitor and manage electric vehicle chargers. The platform will allow DEF to control the large loads associated with private and public EVSEs during peak demand periods. It will

Program Description and Progress

also monitor EVSE for functionality and increase the availability of operational EVSE through remote reset and reporting disabled equipment for repair. This technology could be included in future EE and DR programs for EV charging.

- UCF Research 1 Renewable Microgrid Evaluation: This project will evaluate the performance and operation of the microgrid at the UCF Research 1 building. It will include solar PV generation and battery energy storage. This technology could become a part of future EE, DR, renewable generation, and distributed energy resources programs.
- Research programs (EE, energy storage, integration of renewable resources, electric transportation infrastructure): DEF will partner with EPRI and other research organizations to evaluate EE, energy storage, and alternative energy/innovative technologies.

Program Description and Progress

Program Title: Qualifying Facility

Program Description: This program supports the costs to administer and facilitates the interconnection and purchase of as-available energy and firm energy and capacity from qualifying facilities (QFs), including those that utilize renewable sources and distributed energy resources.

Program Projections - January 2027 - December 2027: DEF, on behalf of its customers, will continue to engage with interested parties wanting to provide cogeneration, renewable, or distributed resources, (DR) power to DEF. Discussions are expected to include potential projects, designs, commitments, grid access, and the Florida Public Service Commission's QF rules with renewable energy storage, and combined heat and power parties. DEF expects most parties to explore renewable small power production and options to engage with DEF as the technologies advance, markets and incentives remain in place, technology costs decline, technology accessibility becomes common, and natural gas prices remain volatile or increase. DEF expects that the number of potential QFs that engage the company will remain steady for 2026 due to federal clean energy subsidies under the Inflation Reduction Act; therefore, DEF requires planning, forecasting, screening techniques and robust QF/DR business practices and policies as the size and number of QFs and DRs continues to evolve. For example, DEF will engage in continued research and analytics to support grid interconnections, good faith and non-discriminatory contract negotiations, system impact studies, and thorough state jurisdictional interconnection processes. DEF will attempt to monitor the existing potential QFs under development inside DEF's balancing authority for: land control, permitting, interconnection and/or transmission study progress, construction, financing, insurance, and performance. DEF will continue to prudently administer all executed and in-service QF contracts for compliance and defend, on behalf of its customers, against all disputes or claims originating from QFs/DRs.

Program Fiscal Costs - January 2027 - December 2027: Costs for this program are projected to be \$499,140.

Program Progress Summary: For 2026, DEF has 9 non-firm as-available energy QF contracts. Approximately 67 MW of renewables, on average, are delivering energy to the company under DEF's non-firm As-Available/COG-1 tariff contract. DEF continues to support, monitor, and provide FERC OATT services to two waste-to-energy QFs that had firm contracts in place with DEF in 2024 and now deliver non-firm energy to DEF under its As-Available/COG-1 tariff contract that started on January 1, 2025. DEF continues to monitor the potential COG-1 renewable QFs that are under development in its balancing authority. DEF is managing about 2,450 MW as of June 2026 of renewables/distributed

Program Description and Progress

energy resources in its state and FERC jurisdictional generation interconnection queues. Further, DEF continues to prudently administer all in-service QF contracts for compliance and negotiate potential new contracts underpinned by DEF's most current full avoided cost estimates, on behalf of its customers.

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**Duke Energy Florida, LLC
Energy Conservation Cost Recovery
January 2026 - December 2026
Budget Capital Structure and Cost Rates**

**FPSC Docket No. 20260002-EG
Duke Energy Florida, LLC
Witness: Karla Rodriguez
Exhibit No.(KR-1P)
Schedule C-6
Page 1 of 2**

	(1)	(2)	(3)	(4)	(5)	(6)
	Jurisdictional Rate Base Adjusted Retail (\$000s)	Cap Ratio	Cost Rate	Weighted Cost	Revenue Requirement Rate	Monthly Revenue Requirement Rate
1 Common Equity	\$ 9,717,768	45.22%	10.30%	4.66%	6.24%	0.5200%
2 Long Term Debt	8,646,146	40.23%	4.57%	1.84%	1.84%	0.1533%
3 Short Term Debt	21,263	0.10%	0.73%	0.00%	0.00%	0.0000%
4 Cust Dep Active	159,075	0.74%	2.45%	0.02%	0.02%	0.0017%
5 Cust Dep Inactive	-	0.00%			0.00%	0.0000%
6 Invest Tax Cr	190,895	0.89%	7.60%	0.07%	0.09%	0.0075%
7 Deferred Inc Tax	2,756,840	12.83%			0.00%	0.0000%
8 Total	\$ 21,491,987	100.00%		6.59%	8.19%	0.6825%

	ITC split between Debt and Equity**:	Ratio	Cost Rate	Ratio	Ratio	ITC	Weighted ITC	After Gross-up
9	Common Equity	9,717,768	53%	10.3%	5.45%	71.7%	0.07%	0.0502%
10	Preferred Equity	-	0%				0.07%	0.0000%
11	Long Term Debt	8,646,146	47%	4.57%	2.15%	28.3%	0.07%	0.0198%
12		18,363,915	100%		7.60%			0.0700%

Breakdown of Revenue Requirement Rate of Return between Debt and Equity:

13	Total Equity Component (Lines 1 and 9)	6.307%
14	Total Debt Component (Lines 2, 3, 4, and 11)	1.880%
15	Total Revenue Requirement Rate of Return	8.187%

Notes:

Effective Tax Rate: 25.345%

Column:

- (1) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
- (2) Column (1) / Total Column (1)
- (3) Line 1, CE cost rate is per FPSC Order No. PSC-2024-0472-AS-EI - Final Order Approving 2024 Settlement Agreement
Line 6 and Line 12, ITC cost rate is determined under Treasury Regulation section 1.46-6(b)(3)(ii).
- (4) Column (2) x Column (3)
- (5) For equity components: Column (4) / (1-effective income tax rate/100)
- * For debt components: Column (4)
- ** Line 6 is the pre-tax ITC components from Lines 9 and 11
- (6) Column (5) / 12

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
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Page 2 of 2

	(1)	(2)	(3)	(4)	(5)	(6)
	Jurisdictional Rate Base Adjusted Retail (\$000s)	Cap Ratio	Cost Rate	Weighted Cost	Revenue Requirement Rate	Monthly Revenue Requirement Rate
1 Common Equity	\$ 10,234,013	45.25%	10.30%	4.66%	6.24%	0.5200%
2 Long Term Debt	9,205,959	40.70%	4.80%	1.95%	1.95%	0.1625%
3 Short Term Debt	(91,899)	-0.41%	-2.11%	0.01%	0.01%	0.0008%
4 Cust Dep Active	156,147	0.69%	2.45%	0.02%	0.02%	0.0017%
5 Cust Dep Inactive	-	0.00%			0.00%	0.0000%
6 Invest Tax Cr	187,055	0.83%	7.70%	0.06%	0.07%	0.0058%
7 Deferred Inc Tax	2,925,693	12.94%			0.00%	0.0000%
8 Total	\$ 22,616,968	100.00%		6.70%	8.29%	0.6908%

	ITC split between Debt and Equity**:	Ratio	Cost Rate	Ratio	Ratio	ITC	Weighted ITC	After Gross-up
9	Common Equity	10,234,013	53%	10.3%	5.42%	70.5%	0.06%	0.0423%
10	Preferred Equity	-	0%				0.06%	0.0000%
11	Long Term Debt	9,205,959	47%	4.80%	2.27%	29.5%	0.06%	0.0177%
12	ITC Cost Rate	19,439,972	100%		7.70%			0.0600%

Breakdown of Revenue Requirement Rate of Return between Debt and Equity:

13	Total Equity Component (Lines 1 and 9)	6.297%
14	Total Debt Component (Lines 2, 3 , 4 , and 11)	1.998%
15	Total Revenue Requirement Rate of Return	8.295%

Notes:

Effective Tax Rate: 25.345%

Column:

- (1) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
- (2) Column (1) / Total Column (1)
- (3) Line 1, CE cost rate is per FPSC Order No. PSC-2024-0472-AS-EI - Final Order Approving 2024 Settlement Agreement
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- (6) Column (5) / 12