



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, Jurisdictional Separation Study for Test Year 2027.

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 31 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

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

/s/ Dianne M. Triplett

Dianne M. Triplett

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
1	Rate Base						
2	Electric Plant in Service	Line 105	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302
3	Accum. Depreciation & Amort.	Line 171	(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)
4	Net Plant in Service		25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320
5	Construction Work in Progress	Line 229	1,852,070	(844,375)	1,007,695	85,289	922,405
6	Plant Held for Future Use	Line 239	129,703	-	129,703	7,279	122,424
7	Working Capital	Line 265	770,971	(163,525)	607,445	44,442	563,004
8	Total Rate Base		28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153
9							
10	Revenue						
11	Class Revenue	Line 287	5,539,161	(2,548,176)	2,990,985	19,911	2,971,075
12	Revenue Credits	Line 307	279,855	-	279,855	227,543	52,312
13	Total Revenue		5,819,016	(2,548,176)	3,270,840	247,454	3,023,386
14							
15	Operating Expense						
16	Operations & Maintenance	Line 390	2,648,625	(1,963,852)	684,773	18,597	666,176
17	Depreciation	Line 460	1,230,163	8,438	1,238,602	58,216	1,180,386
18	Tax Other Than Income Tax	Line 470	532,791	(293,922)	238,869	18,254	220,615
19	Gain/Loss on Disposition	Line 471		(982)	(982)	-	(982)
20	Operating Expense before Tax		4,411,580	(2,250,318)	2,161,262	95,067	2,066,195
21	Income Tax Expense	Line 517	84,349	(56,570)	27,779	28,892	(1,113)
22	Total Operating Expense		4,495,929	(2,306,888)	2,189,041	123,959	2,065,082
23							
24	Return						
25	Net Operating Income Earned	Ln 13 - Ln 22	1,323,086	(241,288)	1,081,799	123,495	958,304
26	Net Operating Income Required	Ln 8 x Ln 34					1,568,366
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,323,086	(241,288)	1,081,799	123,495	(610,062)
28	Net Oper. Income Multiplier	MFR C-44	1.3440		1.3440	1.3440	1.3440
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,778,273	(324,299)	1,453,974	165,981	(819,945)
30							
31	Total Jurisdictional Cost of Service	Ln 26+22-12	4,216,075	(2,306,888)	1,909,187	(103,584)	3,581,137
32							
33	Rate of Return Earned	Ln 25 / Ln 8					4.32%
34	Rate of Return Requested	Sch. 13					7.07%
35							
36	Revenues @ Present Rates	Ln 11					2,971,075
37	Increase/(Decrease) Justified	Ln 29					819,945
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					27.60%
39							
40							
41	Gross Electric Plant in Service	Schedule 2					
42	Production Plant						
43	Production Base Demand	1.00000	7,129,012	(2,721)	7,126,291	13	7,126,278
44	Production Intermediate Demand	0.95240	648,022	0	648,022	30,847	617,175
45	Production Peaking Demand	0.97792	665,362	0	665,362	14,689	650,673
46	Production Solar Demand	1.00000	3,459,132	0	3,459,132	7	3,459,126
47	Retail 100%, Removed		39,970	(39,970)	0	-	-
48	Production Plant Total	0.99617	11,941,499	(42,691)	11,898,807	45,556	11,853,251
49							
50							
51	Transmission Plant						
52	Production Base Demand	1.00000	84,165		84,165	0	84,165
53	Production Intermediate Demand	0.95240	5,199		5,199	247	4,952
54	Production Peaking Demand	0.97792	44,954		44,954	992	43,962
55	Production Solar Demand	1.00000	48,750		48,750	0	48,750
56	Transmission	0.69924	7,818,087	(923,423)	6,894,664	2,073,653	4,821,012
57	Transmission - Radials	1.00000	45,419	0	45,419	-	45,419

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
58	Distribution Primary		0		0	-	-
59	Transmission Plant Total	0.70871	8,046,575	(923,423)	7,123,152	2,074,893	5,048,259
60							
61							
62	Total Prod and Trans Plant	0.88853	19,988,074	(966,114)	19,021,960	2,120,449	16,901,511
63							
64							
65	Distribution Plant						
66	Distribution Primary	1.00000	6,851,070	(905,174)	5,945,895	-	5,945,895
67	Distribution Primary (MDS)		0	0	0	-	-
68	Distribution Secondary	1.00000	3,443,511	(878,910)	2,564,602	-	2,564,602
69	Distribution Secondary (MDS)		0	0	0	-	-
70	Distribution Service	1.00000	768,242	(596)	767,646	-	767,646
71	Distribution Metering	1.00000	544,572	(54)	544,519	-	544,519
72	Lighting Facilities	1.00000	971,578	(50,646)	920,933	-	920,933
73	EV Solution	1.00000	30,035	0	30,035	-	30,035
74	Distribution IS Equipment	1.00000	7,793	0	7,793	-	7,793
75	Distribution Plant Total	1.00000	12,616,801	(1,835,379)	10,781,422	0	10,781,422
76							
77							
78	Total Trans and Dist Plant	0.88411	20,663,377	(2,758,802)	17,904,575	2,074,893	15,829,682
79							
80							
81	Total Prod, Trans and Dist Plant	0.92885	32,604,875	(2,801,493)	29,803,382	2,120,449	27,682,933
82							
83							
84	General & Intangible Plant						
85	Labor	0.97330	1,356,382	(3,323)	1,353,059	36,127	1,316,932
86	Retail 100%, Class = # Bills	1.00000	135,179		135,179	-	135,179
87	Retail 100%, Removed		0	0	0	-	-
88	General & Intangible Plant Total	0.97573	1,491,561	(3,323)	1,488,238	36,127	1,452,111
89							
90							
91	Energy Storage Plant						
92	Energy - Production Total Sales		110,579		110,579	317	110,262
93	Energy Storage Plant Total	0.99714	110,579	0	110,579	317	110,262
94							
95							
96	Other						
97	Labor		658,255	(658,255)	0	-	-
98	Retail 100%, Class = # Bills	1.00000	(2,005)	0	(2,005)	-	(2,005)
99	Retail 100%, Class = T&D		0	0	0	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-
101	Wholesale 100%	0.00000	(2,490)		(2,490)	(2,490)	-
102	Production Base Demand		0		0	-	-
103	Other Plant Total	0.44605	764,962	(769,456)	(4,494)	(2,490)	(2,005)
104							
105	Total Gross Electric Plant in Service	0.93138	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302
106							
107							
108							
109	Accumulated Depreciation	Schedule 3					
110	Production Plant:						
111	Production Base Demand	1.00000	3,342,595	(6,457)	3,336,138	6	3,336,131
112	Production Intermediate Demand	0.95240	474,088	22,933	497,021	23,659	473,362
113	Production Peaking Demand	0.97792	461,766	33,002	494,768	10,923	483,845
114	Production Solar Demand	1.00000	461,520	14,238	475,758	1	475,758
115	Retail 100%, Removed		11,097	(11,097)	0	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
116	Production Plant Total	0.99280	4,751,066	52,620	4,803,685	34,589	4,769,096
117							
118							
119	Transmission Plant						
120	Production Base Demand	1.00000	14,416		14,416	0	14,416
121	Production Intermediate Demand	0.95240	2,181		2,181	104	2,077
122	Production Peaking Demand	0.97792	2,670		2,670	59	2,611
123	Production Solar Demand	1.00000	1,968		1,968	0	1,968
124	Transmission	0.69924	1,041,285	(23,867)	1,017,418	306,000	711,417
125	Transmission - Radials	1.00000	5,451		5,451	-	5,451
126	Distribution Primary		0		0	-	-
127	Transmission Plant Total	0.70677	1,067,971	(23,867)	1,044,104	306,163	737,940
128							
129							
130	Total Prod and Trans Plant	0.94173	5,819,036	28,753	5,847,789	340,753	5,507,036
131							
132							
133	Distribution Plant						
134	Distribution Primary	1.00000	1,038,340	(15,441)	1,022,898	-	1,022,898
135	Distribution Primary (MDS)		0	0	0	-	-
136	Distribution Secondary	1.00000	680,588	(46,974)	633,614	-	633,614
137	Distribution Secondary (MDS)		0	0	0	-	-
138	Distribution Service	1.00000	233,764	9,997	243,762	-	243,762
139	Distribution Metering	1.00000	185,679	3,820	189,499	-	189,499
140	EV Solution	1.00000	8,658	0	8,658	-	8,658
141	Lighting Facilities	1.00000	286,494	4,140	290,634	-	290,634
142	Distribution IS Equipment	1.00000	3,444	0	3,444	-	3,444
143	Distribution Plant Total	1.00000	2,436,967	(44,458)	2,392,509	0	2,392,509
144							
145							
146	Total Trans and Dist Plant	0.91091	3,504,937	(68,325)	3,436,613	306,163	3,130,449
147							
148							
149	Total Prod, Trans and Dist Plant	0.95865	8,256,003	(15,705)	8,240,298	340,753	7,899,545
150							
151							
152	General & Intangible Plant						
153	Labor	0.97330	719,563	(10,144)	709,418	18,941	690,477
154	Retail 100%, Class = T&D		0	0	0	-	-
155	Retail 100%, Class = # Bills	1.00000	57,436	0	57,436	-	57,436
156	General & Intangible Plant Total	0.97530	776,999	(10,144)	766,855	18,941	747,913
157							
158							
159	Energy Storage Plant						
160	Energy - Production Total Sales		2,670	(68)	2,602	7	2,595
161	Energy Storage Plant Total	0.99714	2,670	(68)	2,602	7	2,595
162							
163							
164	Other						
165	Labor	0.97330	0		0	0	0
166	Retail 100%, Class = # Bills	1.00000	2,928	0	2,928	-	2,928
167	Retail 100%, Removed		449,249	(449,249)	0	-	-
168	Wholesale 100%	0.00000	(591)	0	(591)	(591)	-
169	Other Plant Total	1.25304	451,586	(449,249)	2,337	(591)	2,928
170							
171	Total Accumulated Depreciation	0.96015	9,487,258	(475,166)	9,012,092	359,110	8,652,982
172							
173							

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
174							
175	Net Plant in Service						
176	Production Gross Plant	0.99617	11,941,499	(42,691)	11,898,807	45,556	11,853,251
177	Production Reserve	0.99280	(4,751,066)	(52,620)	(4,803,685)	(34,589)	(4,769,096)
178	Production Net Plant	0.99845	7,190,433	(95,311)	7,095,122	10,967	7,084,155
179							
180							
181	Transmission Gross Plant	0.70871	8,046,575	(923,423)	7,123,152	2,074,893	5,048,259
182	Transmission Reserve	0.70677	(1,067,971)	23,867	(1,044,104)	(306,163)	(737,940)
183	Transmission Net Plant	0.70905	6,978,605	(899,556)	6,079,049	1,768,730	4,310,319
184							
185							
186	Distribution Gross Plant	1.00000	12,616,801	(1,835,379)	10,781,422	-	10,781,422
187	Distribution Reserve	1.00000	(2,436,967)	44,458	(2,392,509)	-	(2,392,509)
188	Distribution Net Plant	1.00000	10,179,835	(1,790,921)	8,388,913	0	8,388,913
189							
190							
191	General & Intangible Gross Plant	0.97573	1,491,561	(3,323)	1,488,238	36,127	1,452,111
192	General & Intangible Reserve	0.97530	(776,999)	10,144	(766,855)	(18,941)	(747,913)
193	General & Intangible Net Plant	0.97618	714,562	6,821	721,383	17,185	704,198
194							
195							
196	Energy Storage Gross Plant	0.99714	110,579	0	110,579	317	110,262
197	Energy Storage Reserve	0.99714	(2,670)	68	(2,602)	(7)	(2,595)
198	Energy Storage Net Plant	0.99714	107,909	68	107,977	309	107,668
199							
200							
201	Other Gross Plant	0.44605	764,962	(769,456)	(4,494)	(2,490)	(2,005)
202	Other Reserve	1.25304	(451,586)	449,249	(2,337)	591	(2,928)
203	Other Net Plant	0.72213	313,376	(320,208)	(6,831)	(1,898)	(4,933)
204							
205							
206	Total Gross Plant	0.93138	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302
207	Total Reserve	0.96015	(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)
208	Total Net Plant in Service	0.91980	25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320
209							
210							
211							
212	Construction Work in Progress	Schedule 4					
213	Production Base Demand	1.00000	200,759	(2)	200,757	0	200,757
214	Production Intermediate Demand	0.95240	35,743	0	35,743	1,701	34,042
215	Production Peaking Demand	0.97792	15,346	0	15,346	339	15,007
216	Production Solar Demand	1.00000	256,551	(1,126)	255,425	0	255,424
217	Transmission	0.69924	306,180	(30,597)	275,582	82,885	192,698
218	Distribution Primary	1.00000	584,199	(403,980)	180,219	-	180,219
219	Distribution Primary (MDS)		0	0	0	-	-
220	Distribution Secondary	1.00000	418,482	(383,985)	34,497	-	34,497
221	Distribution Secondary (MDS)		0	0	0	-	-
222	Distribution Service	1.00000	4,358	0	4,358	-	4,358
223	Distribution Metering	1.00000	3,056	0	3,056	-	3,056
224	Lighting Facilities	1.00000	22,694	(21,186)	1,508	-	1,508
225	Distribution IS Equipment	1.00000	648	0	648	-	648
226	Labor	0.97330	16,368	(2,759)	13,609	363	13,245
227	Retail 100%, Class = Net Plant	1.00000	(13,053)	0	(13,053)	-	(13,053)
228	Retail 100%, Removed		739	(739)	0	-	-
229	Total Construction Work in Progress	0.91536	1,852,070	(844,375)	1,007,695	85,289	922,405
230							
231							

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
232	Plant Held for Future Use						
233	Plant Held for Future Use	Schedule 5					
234	Production Base Demand	1.00000	98,700	0	98,700	0	98,700
235	Production Peaking Demand	0.97792	1,175	0	1,175	26	1,149
236	Transmission	0.69924	23,808	0	23,808	7,161	16,648
237	Distribution Primary	1.00000	2,557	0	2,557	-	2,557
238	Labor	0.97330	3,462	0	3,462	92	3,370
239	Plant Held for Future Use Total	0.94388	129,703	0	129,703	7,279	122,424
240	Working Capital						
241	Working Capital						
242	Working Capital						
243	Working Capital	Schedule 6					
244	Production Base Demand	1.00000	65,502	0	65,502	0	65,502
245	Production Intermediate Demand	0.95240	0	4,413	4,413	210	4,203
246	Production Peaking Demand	0.97792	0	4,695	4,695	104	4,591
247	Production Base Energy	1.00000	107,988	0	107,988	1	107,988
248	Production Intermediate Energy		0	0	0	-	-
249	Production Peaking Energy	0.96402	96,425	0	96,425	3,469	92,956
250	Production Solar Demand	1.00000	981	0	981	0	981
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-
252	Distribution Metering		0	0	0	-	-
253	Labor		(256,681)	256,681	0	-	-
254	WTD O&M Expense	0.97284	(365,121)	0	(365,121)	(9,916)	(355,205)
255	Retail 100%, Class = # Bills	1.00000	144,341	751	145,092	-	145,092
256	Retail 100%, Class = Prod	1.00000	(202,619)	0	(202,619)	-	(202,619)
257	Retail 100%, Class = Net Plant	1.00000	475,399	(46,879)	428,519	-	428,519
258	Retail 100%, Class = T&D	1.00000	(107,911)	19,561	(88,349)	-	(88,349)
259	Retail 100%, Class = Metering	1.00000	1,739	0	1,739	-	1,739
260	Retail 100%, Removed	1.00000	393,949	(393,949)	(0)	-	(0)
261	Wholesale 100%	0.00000	27,572	0	27,572	27,572	-
262	Gross Prod Plant	0.99617	(8,911)	0	(8,911)	(34)	(8,877)
263	Gross Total Plant	0.93138	406,094	0	406,094	27,865	378,229
264	Gross Trans Plant	0.70871	(16,575)	0	(16,575)	(4,828)	(11,747)
265	Total Working Capital	0.92684	770,971	(163,525)	607,445	44,442	563,004
266	Total Rate Base						
267	Total Rate Base						
268	Total Rate Base						
269	Total Rate Base						
270	Gross Electric Plant in Service	0.93138	34,971,977	(3,574,273)	31,397,705	2,154,403	29,243,302
271	Accumulated Depreciation	0.96015	(9,487,258)	475,166	(9,012,092)	(359,110)	(8,652,982)
272	Net Electric Plant in Service	0.91980	25,484,720	(3,099,107)	22,385,613	1,795,293	20,590,320
273	Construction Work in Progress	0.91536	1,852,070	(844,375)	1,007,695	85,289	922,405
274	Plant Held for Future Use	0.94388	129,703	0	129,703	7,279	122,424
275	Working Capital	0.92684	770,971	(163,525)	607,445	44,442	563,004
276	Total Rate Base	0.91992	28,237,463	(4,107,007)	24,130,456	1,932,303	22,198,153
277	Class Revenue						
278	Class Revenue						
279	Class Revenue						
280	Class Revenue	Schedule 7					
281	Present Revenue	1.00000	5,343,671	(2,585,701)	2,757,971	-	2,757,971
282	Production Solar Demand	1.00000	75,050	37,525	112,575	(0)	112,574
283	EV Solution	1.00000	11,729	-	11,729	-	11,729
284	Lighting Facilities Revenue	1.00000	88,800	-	88,800	-	88,800
285	Retail Revenue	1.00000	5,519,251	(2,548,176)	2,971,075	(0)	2,971,075
286	Wholesale 100%	0.00000	19,911	-	19,911	19,911	-
287	Total Class Revenue	0.99334	5,539,161	(2,548,176)	2,990,985	19,910	2,971,075
288	Class Revenue						
289	Class Revenue						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
290							
291							
292							
293							
294							
295							
296							
297	Revenue Credits	Schedule 8					
298	Transmission	0.69924	15,339	0	15,339	4,613	10,726
299	Distribution Primary	1.00000	239	0	239	-	239
300	Distribution Secondary	1.00000	7,228	0	7,228	-	7,228
301	Distribution Service	1.00000	33,309	0	33,309	-	33,309
302	Lighting Facilities		0	0	0	-	-
303	Retail 100%, Class = # Bills	1.00000	274	0	274	-	274
304	Retail 100%, Class = Prod		0	0	0	-	-
305	Wholesale 100%	0.00000	222,883	0	222,883	222,883	-
306	Rate Base	0.91992	582	0	582	47	536
307	Total Revenue Credits	0.18692	279,855	0	279,855	227,543	52,312
308							
309							
310							
311	O&M Expense	Schedule 9					
312	Production Demand						
313	Production Base Demand	1.00000	38,288		38,288		38,288
314	Production Intermediate Demand	0.95240	3,239		3,239		3,085
315	Production Peaking Demand	0.97792	6,218		6,218		6,080
316	Production Solar Demand	1.00000	18,023		18,023		18,023
317	Production Demand O&M Subtotal	0.99557	65,768	0	65,768	0	65,476
318							
319							
320	Production Energy						
321	Production Base Energy	1.00000	101,372		101,372		101,371
322	Production Intermediate Energy	0.94434	8,612		8,612		8,132
323	Production Peaking Energy	0.96402	8,545		8,545		8,237
324	Production Solar Energy	1.00000	8,099		8,099		8,098
325	Production Energy O&M Subtotal	0.99378	126,626	0	126,626	0	125,839
326							
327							
328	Production O&M Total	0.99439	192,394	0	192,394	0	191,315
329							
330							
331	Transmission						
332	Production Base Demand	1.00000	208		208	0	208
333	Production Intermediate Demand	0.95240	13		13	1	12
334	Production Peaking Demand	0.97792	111		111	2	109
335	Production Solar Demand	1.00000	120		120	0	120
336	Transmission	0.69924	33,213		33,213	9,989	23,224
337	Transmission - Radials	1.00000	112		112	-	112
338	Transmission O&M Total	0.70417	33,777	0	33,777	9,992	23,785
339							
340							
341	Distribution						
342	Distribution Primary	1.00000	51,842		51,842	-	51,842
343	Distribution Secondary	1.00000	20,264		20,264	-	20,264
344	Distribution Service	1.00000	11,034		11,034	-	11,034
345	Distribution Metering	1.00000	10,239		10,239	-	10,239
346	Lighting Facilities	1.00000	10,829		10,829	-	10,829
347	EV Solution	1.00000	100		100	-	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
348	Distribution IS Equipment	1.00000	26		26	-	26
349	Distribution O&M Total	1.00000	104,333	0	104,333	0	104,333
350							
351							
352	Customer Accounting						
353	Distribution Service		0		0		-
354	Distribution Metering	1.00000	241		241		241
355	Retail 100%, Class = # Bills	1.00000	85,640		85,640		85,640
356	Customer Accounting O&M	1.00000	85,881	0	85,881	0	85,881
357							
358							
359	Customer Serv & Info.						
360	Retail 100%, Class = # Bills	1.00000	3,492		3,492		3,492
361	Customer Serv & Info. O&M	1.00000	3,492	0	3,492	0	3,492
362							
363							
364	Sales						
365	Retail 100%, Class = # Bills	1.00000	16,845		16,845		16,845
366	Sales O&M	1.00000	16,845	0	16,845	0	16,845
367							
368							
369	Admin and General						
370	Labor	0.97330	224,502	(6,148)	218,354		212,524
371	Distribution Primary		0	0	0		-
372	Gross Total Plant	0.93138	24,718	0	24,718		23,021
373	Retail 100%, Class = # Bills	1.00000	7,573	(2,593)	4,980		4,980
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	0.96966	256,792	(8,740)	248,052	0	240,526
379							
380							
381	Recoverable Clause O&M						
382	Retail 100%, Removed		1,949,018	(1,949,018)	0		-
383	Wholesale 100%		6,094	(6,094)	0		-
384	Recoverable Clause O&M		1,955,112	(1,955,112)	0	0	0
385							
386	Total O&M	0.97284	2,648,625	(1,963,852)	684,773	9,992	666,176
387							
388							
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-
390	Total Adjusted O&M	0.97284	2,648,625	(1,963,852)	684,773	9,992	666,176
391							
392							
393	Depreciation Expense	Schedule 10					
394	Production Plant						
395	Production Base Demand	1.00000	334,597	3,235	337,832	1	337,831
396	Production Intermediate Demand	0.95240	53,018	7,573	60,591	2,884	57,706
397	Production Peaking Demand	0.97792	18,807	11,388	30,195	667	29,529
398	Production Solar Demand	1.00000	121,946	8,541	130,488	0	130,487
399	Retail 100%, Removed		1,593	(1,593)	0	-	-
400	Production Plant Total	0.99365	529,961	29,145	559,105	3,552	555,554
401							
402							
403	Transmission Plant						
404	Production Base Demand	1.00000	1,555		1,555	0	1,555
405	Production Intermediate Demand	0.95240	96		96	5	91

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
406	Production Peaking Demand	0.97792	921		921	20	900
407	Production Solar Demand	1.00000	1,023		1,023	0	1,023
408	Transmission	0.69924	184,435	(8,858)	175,578	52,807	122,770
409	Transmission - Radials	1.00000	999		999	-	999
410	Distribution Primary		0		0	-	-
411	Transmission Plant Total	0.70677	189,029	(8,858)	180,172	52,832	127,340
412							
413							
414	Total Prod and Trans Plant	0.92373	718,990	20,287	739,277	56,384	682,893
415							
416							
417	Distribution Plant						
418	Distribution Primary	1.00000	188,948	(7,904)	181,043	-	181,043
419	Distribution Primary (MDS)		0	0	0	-	-
420	Distribution Secondary	1.00000	104,353	(22,901)	81,452	-	81,452
421	Distribution Secondary (MDS)		0	0	0	-	-
422	Distribution Service	1.00000	21,466	3,983	25,449	-	25,449
423	Distribution Metering	1.00000	34,330	1,912	36,241	-	36,241
424	Lighting Facilities	1.00000	40,964	1,751	42,715	-	42,715
425	Distribution IS Equipment		0	0	0	-	-
426	EV Solution	1.00000	2,991	0	2,991	-	2,991
427	Distribution Plant Total	1.00000	393,051	(23,160)	369,892	0	369,892
428							
429							
430	Total Trans and Dist Plant	0.90395	582,081	(32,018)	550,063	52,832	497,231
431							
432							
433	Total Prod, Trans and Dist Plant	0.94917	1,112,041	(2,873)	1,109,169	56,384	1,052,785
434							
435							
436	General & Intangible Plant						
437	Labor	0.97330	70,008	(2,136)	67,872	1,812	66,060
438	Retail 100%, Class = # Bills	1.00000	13,433		13,433	-	13,433
439	Retail 100%, Class = Net Plant		0		0	-	-
440	General & Intangible Plant Total	0.97771	83,441	(2,136)	81,305	1,812	79,493
441							
442							
443	Energy Storage Plant						
444	Energy - Production Total Sales	0.99714	7,256	(184)	7,072	20	7,052
445	Total Energy Storage Plant	0.99714	7,256	(184)	7,072	20	7,052
446							
447							
448	Other						
449	Labor		0	0	0	-	-
450	Retail 100%, Class = # Bills	1.00000	5,513	874	6,388	-	6,388
451	Retail 100%, Class = Net Plant	1.00000	1,074	18,752	19,826	-	19,826
452	Retail 100%, Class = T&D		0	0	0	-	-
453	Retail 100%, Class = Metering	1.00000	4,002	6,457	10,459	-	10,459
454	Retail 100%, Class = Dist Secondary		0	0	0	-	-
455	Retail 100%, Class = Prod	1.00000	4,383	0	4,383	-	4,383
456	Retail 100%, Removed	1.00000	12,452	(12,452)	0	-	0
457	Wholesale 100%		0	0	0	-	-
458	Other Plant Total	1.00000	27,425	13,631	41,056	0	41,056
459							
460	Total Depreciation Expense	0.95300	1,230,163	8,438	1,238,602	58,216	1,180,386

461
 462
 463

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
464	Taxes Other than Income Tax	Schedule 11					
465	Labor	0.97330	16,879	0	16,879	451	16,428
466	Net Total Plant	0.91980	221,990	0	221,990	17,803	204,187
467	Transmission		7,455	(7,455)	0	-	-
468	Distribution Primary		16,129	(16,129)	0	-	-
469	Retail 100%, Removed		270,339	(270,339)	0	-	-
470	Total Taxes Other	0.92358	532,791	(293,922)	238,869	18,254	220,615
471							
472							
473							
474	Income Tax Expense						
475	Total Revenue	Line 13	5,819,016	(2,548,176)	3,270,840	247,454	3,023,386
476	Total Oper. Exp. Before Tax	Line 20	4,411,580	(2,250,318)	2,161,262	95,067	2,066,195
477	Net Oper. Income (NOI) before Tax		1,407,436	(297,858)	1,109,578	152,387	957,191
478	Interest Expense	Line 8 x WACC	531,147	(76,722)	454,426	36,389	418,036
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	876,288	(221,136)	655,152	115,998	539,155
480							
481	State Income Tax Expense						
482	Net Oper. Income Less Int. Exp.	Line 479	876,288	(221,136)	655,152	115,998	539,155
483	Fed & St Permanent Differences	Sch. 12	22,278		22,278	1,529	20,749
484	State Temporary Differences	Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)
485	State Taxable Income	Ln 482:484	119,659	(221,136)	(101,477)	64,080	(165,557)
486	State Income Tax Rate		5.50%		5.50%		5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	6,581	(12,162)	(5,581)	3,524	(9,106)
488	State Income Tax (Def.)	Ln 484 x Ln 486	42,840		42,840	2,940	39,900
489	State Portion of Direct Adjs.	Sch. 12	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	49,421	(12,162)	37,259	6,464	30,795
491							
492	Federal Income Tax Expense						
493	Net Oper. Income Less Int. Exp.	Line 479	876,288	(221,136)	655,152	115,998	539,155
494	Fed & St Permanent Differences	Sch. 12	22,278		22,278	1,529	20,749
495	Fed Temporary Differences	Sch. 12	(778,907)		(778,907)	(53,446)	(725,461)
496	State Income Tax Exp. (Cur.)	Line 487	(6,581)	12,162	5,581	(3,524)	9,106
497	Fed. Taxable Income	Ln 493:496	113,078	(208,974)	(95,895)	60,556	(156,451)
498	Fed. Income Tax Rate		21.00%		21.00%		21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	23,746	(43,884)	(20,138)	12,717	(32,855)
500	Current NOL Adjustment	Sch. 12	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	23,746	(43,884)	(20,138)	12,717	(32,855)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	163,570	-	163,570	11,224	152,347
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(8,996)	-	(8,996)	(617)	(8,379)
504	Federal Income Tax (ITC)	Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)
505	Federal Income Tax (PTC)	Sch. 12	(117,008)		(117,008)		(117,008)
506	Federal Portion of Direct Adjs.	Sch. 12	(129)	-	(129)	(9)	(120)
507	Amort of Excess ADIT (EDIT)	Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)
508	Total Federal Income Tax Exp.	Ln 501:507	34,928	(44,408)	(9,480)	22,428	(31,908)
509							
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	30,328	(56,047)	(25,719)	16,241	(41,960)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	197,414	-	197,414	13,546	183,868
512	Total Direct Adjs.	Ln 489 + Ln 506	(129)	-	(129)	(9)	(120)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,758)	-	(23,758)	(886)	(22,872)
514	Total Amortization of ITC	Line 504	(2,497)	(523)	(3,020)	-	(3,020)
515	Total Amortization of PTC	Line 505	(117,008)	-	(117,008)	-	(117,008)
516	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	84,349	(56,570)	27,779	28,892	(1,113)
518							
519	Effective Tax Rate	Ln 510:512 /Ln479	25.97%	25.35%	26.19%	25.67%	26.30%
520							
521	Income Tax Expense Based on Return						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
522	Federal Income Tax (FIT) Calculation						
523	Return on Rate Base	Line 26	-	-	-	-	1,568,366
524	Interest Expense	Line 8 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)
525	Permanent Diff Fed & State	Sch. 12	22,278	-	22,278	1,529	20,749
526	Federal Portion of Direct Adjs.	Sch. 12	(129)	-	(129)	(9)	(120)
527	Federal Income Tax (ITC)	Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)
528	Federal Income Tax (PTC)	Sch. 12	(117,008)	-	(117,008)	-	(117,008)
529	Amort of Excess ADIT	Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)
530	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
531	Temporary Diff Federal	Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)
532	Deferred Tax Federal	Ln 531 x Ln 498	163,570	-	163,570	11,224	152,347
533	Base for FIT Computation	Ln 523:532	(1,267,598)	76,199	(1,191,400)	(77,978)	454,945
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	(336,957)	20,255	(316,701)	(20,728)	120,935
536	Federal Portion of Direct Adjs.	Sch. 12	(129)	-	(129)	(9)	(120)
537	Federal Income Tax (ITC)	Sch. 12	(2,497)	(523)	(3,020)	-	(3,020)
538	Federal Income Tax (PTC)	Sch. 12	(117,008)	-	(117,008)	-	(117,008)
539	Amort of Excess ADIT	Sch. 12	(23,758)	-	(23,758)	(886)	(22,872)
540	Total FIT before Adding Deferred	Ln 535:539	(480,349)	19,732	(460,617)	(21,623)	(22,086)
541	Total FIT - Deferred	Line 532	163,570	-	163,570	11,224	152,347
542	Total FIT - Current & Deferred	Ln 540:541	(316,778)	19,732	(297,046)	(10,400)	130,261
543							
544	State Income Tax (SIT) Calculation						
545	NOIBT	Line 44	-	-	-	-	1,568,366
546	Interest Expense	Line 27 x WACC	(531,147)	76,722	(454,426)	(36,389)	(418,036)
547	Permanent Diff Fed & State	Sch. 12	22,278	-	22,278	1,529	20,749
548	Temporary State Differences	Sch. 12	(778,907)	-	(778,907)	(53,446)	(725,461)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
549	State Deferred Tax	Ln 548 x Ln 486	42,840	-	42,840	2,940	39,900
550	Net FIT Allowable	Line 542	(316,778)	19,732	(297,046)	(10,400)	130,261
551	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	(1,561,715)	96,454	(1,465,261)	(95,767)	615,779
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	(90,893)	5,614	(85,280)	(5,574)	35,839
555	Total SIT - Deferred	Line 549	42,840	-	42,840	2,940	39,900
556	Total SIT - Current & Deferred	Ln 554:555	(48,054)	5,614	(42,440)	(2,634)	75,739
557							
558	Parent Debt Tax Adjustment	Sch. 12	-	-	-	-	-
559							
560	Total FIT & SIT Based on Return	Lines 542,556,557	(364,832)	25,346	(339,486)	(13,034)	206,000
561							
562							
563							
564	Labor Allocator						
565	Production Base Demand	1.00000			\$24,609		24,609
566	Production Intermediate Demand	0.95240			4,507		4,292
567	Production Peaking Demand	0.97792			3,540		3,461
568	Production Solar Demand	1.00000			108		108
569	Production Base Energy	1.00000			41,131		41,131
570	Production Intermediate Energy	0.94434			5,393		5,093
571	Production Peaking Energy	0.96402			2,248		2,167
572	Production Solar Energy	1.00000			6,633		6,633
573	Subtotal Production	0.99236			88,168		87,494
574	Transmission	0.69924			13,729		9,600
575	Distribution	1.00000			39,404		39,404
576	Subtotal Prod, Trans and Dist	0.96601			141,301		136,498
577	Customer Accounts	1.00000			27,858		27,858
578	Customer Service & Info.	1.00000			5,067		5,067
579	Sales	1.00000			5,666		5,666
580	Subtotal before Admin & Gen	0.97330			179,892		175,089
581	Admin & General	0.97330			80,612		78,460
582	Total	0.97330			\$260,504		\$253,549
583							
584							
585	Other Calculated Allocators:						
586	Production Base Demand	MFR E-10					1.00000
587	Production Intermediate Demand	MFR E-10					0.95240
588	Production Peaking Demand	MFR E-10					0.97792
589	Production Solar Demand	MFR E-10					1.00000
590	Production Base Energy	MFR E-10					1.00000
591	Production Intermediate Energy	MFR E-10					0.94434
592	Production Peaking Energy	MFR E-10					0.96402
593	Production Solar Energy	MFR E-10					1.00000
594	Energy Avg Rate Sales	MFR E-10					1.00000
595	Transmission	MFR E-10					0.69924
596	Transmission - Radials	MFR E-10					1.00000
597	Distribution Primary	MFR E-10					1.00000
598	Distribution Primary (MDS)	MFR E-10					1.00000
599	Distribution Secondary	MFR E-10					1.00000
600	Distribution Secondary (MDS)	MFR E-10					1.00000
601	Distribution Service	MFR E-10					1.00000
602	Distribution Metering	MFR E-10					1.00000
603	Distribution IS Equipment	MFR E-10					1.00000
604							
605	Derived Allocators:						
606	See column (2) in subtotal and total lines above for all derived allocators						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	Classification	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	
	Juris Separation Factor	Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	
1	System per Books											
2												
3	Production Plant											
4	Bartow CC	789,246	789,246									
5	Citrus CC	1,498,556	1,498,556									
6	Crystal River Units 4&5 Coal	2,841,907	2,841,907									
7	Hines CC	1,455,435	1,455,435									
8	Osprey CT	441,333	441,333									
9	Univ of Florida CC	70,508	70,508									
10	Steam Miscellaneous	5,733	5,733									
11	Other Production Miscellaneous	39,487	39,487									
12	Tiger Bay CC	112,222		112,222								
13	Anclote Steam	535,800		535,800								
14	Avon Park CT	23				23						
15	Bartow CT	47,907				47,907						
16	Bayboro CT	27,667				27,667						
17	Debary CT	181,163				181,163						
18	Higgins CT	0				0						
19	Intercession City CT	346,573				346,573						
20	Suwannee CT	62,029				62,029						
21	Charlie Creek Solar	98,076				98,076						
22	Columbia Solar	104,883				104,883						
23	Debary Solar	87,162				87,162						
24	Duette Solar	97,912				97,912						
25	Hamilton Solar	111,432				111,432						
26	Lake Placid Solar	59,375				59,375						
27	Osceola Solar	7,601				7,601						
28	Perry Solar	11,128				11,128						
29	Sandy Creek Solar	91,055				91,055						
30	Santa Fe Solar	103,406				103,406						
31	St. Pete Pier Solar	1,546				1,546						
32	Suwannee Solar	16,715				16,715						
33	Trenton Solar	97,493				97,493						
34	Twin Rivers Solar	94,183				94,183						
35	Fort Green Solar (CEC)	106,254				106,254						
36	Bay Trail Solar (CEC)	107,611				107,611						
37	Clean Energy Connect Solar	2,263,301				2,263,301						
38	348 Energy Storage Equipment - Production	24,056	24,056									
39	Remove ECRC from Base Plants	(39,970)	(39,970)	0	0	0			0			
40	ECRC Production - Energy	39,970										
41	FUEL - Crystal River Railcars	2,721	2,721									
42	Other											
43	Total Production Plant	11,941,499	7,129,012	648,022	665,362	3,459,132	0	0	0	0	0	0
44												
45	Transmission Plant											
46	350 Trans Land & Land Rights	249,014					249,014					
47	352 Trans Structures & Improvements	103,433					103,433					
48	353 Trans Station Equip - Production Base	84,165	84,165									
49	353 Trans Station Equip - Production Intermediate	5,199		5,199								
50	353 Trans Station Equip - Production Peaking	44,954				44,954						
51	353 Trans Station Equip - Production Solar	48,750				48,750						

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
107	387 Battery Storage	110,579										
108	Total Energy Storage Plant	110,579	0	0	0	0	0	0	0	0	0	0
109												
110	Other Items											
111	101 Capital Lease	235,782										
112	101102 Operating Leases	422,472										
113	101 ARO EPIS	43,264										
114	101 ARO Asset	25,398										
115	101 Contra OATT EPIS	(2,490)										
116	114 Electric Plant Acquisition Adj	20,325										
117	118 Other Utility Plant	0										
118	121 Non Utility Property	22,215										
119	Add Crystal River Nuclear	0										
120	Add Levy	0										
121	Other Misc Items	(2,005)										
122	Total Other Items	764,962	0	0	0	0	0	0	0	0	0	0
123												
124	Total System per Books	34,971,977	7,213,177	653,221	710,316	3,507,882	7,818,087	45,419	6,851,070	0	3,443,511	0
125												
126	System Adjustments											
127	ARO - EPIS	(43,264)										
128	ARO - EPIS	(25,398)										
129	Capital Lease	(235,782)										
130	Operating Lease	(422,472)										
131	ECCR Communication Equipment 397	(3,323)										
132	ECRC	(39,970)										
133	FUEL Production Crystal River Railcars	(2,721)	(2,721)									
134	114 Electric Plant Acquisition Adj	(20,325)										
135	121 Non Utility Property	(22,215)										
136	SPP - Transmission Total	(923,423)					(923,423)					
137	SPP - Distribution Total	(1,835,379)							(905,174)		(878,910)	
138	Total System Adjustments	(3,574,273)	(2,721)	0	0	0	(923,423)	0	(905,174)	0	(878,910)	0
139												
140	Total System Adjusted	31,397,705	7,210,457	653,221	710,316	3,507,882	6,894,664	45,419	5,945,895	0	2,564,602	0
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	31,397,705	7,210,457	653,221	710,316	3,507,882	6,894,664	45,419	5,945,895	-	2,564,602	-
145												
146	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	69.924%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	Total Retail Adjusted	29,243,302	7,210,443	622,127	694,635	3,507,876	4,821,012	45,419	5,945,895	-	2,564,602	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
107	387 Battery Storage							110,579				
108	Total Energy Storage Plant	0	0	0	0	0	0	110,579	0	0	0	0
109												
110	Other Items											
111	101 Capital Lease						235,782					
112	101102 Operating Leases						422,472					
113	101 ARO EPIS										43,264	
114	101 ARO Asset										25,398	
115	101 Contra OATT EPIS											(2,490)
116	114 Electric Plant Acquisition Adj										20,325	
117	118 Other Utility Plant								0			
118	121 Non Utility Property										22,215	
119	Add Crystal River Nuclear										0	
120	Add Levy										0	
121	Other Misc Items								(2,005)			
122	Total Other Items	0	0	0	0	0	658,255	0	(2,005)	0	111,202	(2,490)
123												
124	Total System per Books	768,242	544,572	971,578	30,035	7,793	2,014,636	110,579	133,174	0	151,172	(2,490)
125												
126	System Adjustments											
127	ARO - EPIS										(43,264)	
128	ARO - EPIS										(25,398)	
129	Capital Lease						(235,782)					
130	Operating Lease						(422,472)					
131	ECCR Communication Equipment 397						(3,323)					
132	ECRC										(39,970)	
133	FUEL Production Crystal River Railcars											
134	114 Electric Plant Acquisition Adj										(20,325)	
135	121 Non Utility Property										(22,215)	
136	SPP - Transmission Total											
137	SPP - Distribution Total	(596)	(54)	(50,646)								
138	Total System Adjustments	(596)	(54)	(50,646)	0	0	(661,578)	0	0	0	(151,172)	0
139												
140	Total System Adjusted	767,646	544,519	920,933	30,035	7,793	1,353,059	110,579	133,174	0	0	(2,490)
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	767,646	544,519	920,933	30,035	7,793	1,353,059	110,579	133,174	-	0	(2,490)
145												
146	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.330%	99.714%	100.000%	100.000%	100.000%	
147												
148	Total Retail Adjusted	767,646	544,519	920,933	30,035	7,793	1,316,932	110,262	133,174	-	0	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail
1	System per Books											
2												
3	Production Plant											
4	Bartow CC	223,373	223,373									
5	Citrus CC 1 & 2	295,657	295,657									
6	Crystal River Units 4&5 Coal	1,738,097	1,738,097									
7	Hines CC	637,267	637,267									
8	Osprey CT	235,752	235,752									
9	Univ of Florida CC	51,764	51,764									
10	Steam Miscellaneous	1,437	1,437									
11	Other Production Miscellaneous	558	558									
12	Tiger Bay CC	51,575		51,575								
13	Anclote	405,803		405,803								
14	Bartow-Anclote Pipeline	(2,483)		(2,483)								
15	Suwanee Steam	(6,059)		(6,059)								
16	Avon Park CT	(1,142)			(1,142)							
17	Bartow CT	33,289			33,289							
18	Bayboro CT	20,311			20,311							
19	Debary CT	146,778			146,778							
20	Higgins CT	(278)			(278)							
21	Intercession City CT	205,602			205,602							
22	Rio Pinar CT	400			400							
23	Suwannee CT	34,298			34,298							
24	Turner CT	(5,135)			(5,135)							
25	Charlie Creek Solar	15,612				15,612						
26	Columbia Solar	25,139				25,139						
27	Debary Solar	20,682				20,682						
28	Duette Solar	18,500				18,500						
29	Hamilton Solar	31,451				31,451						
30	Lake Placid Solar	14,991				14,991						
31	Osceola Solar	2,418				2,418						
32	Perry Solar	3,858				3,858						
33	Sandy Creek Solar	15,146				15,146						
34	Santa Fe Solar	21,571				21,571						
35	St. Pete Pier Solar	368				368						
36	Suwannee Solar	5,372				5,372						
37	Trenton Solar	24,644				24,644						
38	Twin Rivers Solar	18,831				18,831						
39	Bay Trail (CEC)	17,565				17,565						
40	Fort Green (CEC)	17,662				17,662						
41	CEC - Other Solar	166,151				166,151						
42	Production Energy Storage Equipment	8,888	8,888									
43	Remove ECRC from Base Plants	(11,097)	(11,097)	0	0	0	0	0	0	0	0	0
44	ECRC Production - Energy	11,097										
45	FUEL - Crystal River Railcars	3,407	3,407									
46	Other											
47	Production Plant Subtotal	4,499,120	3,185,104	448,836	434,121	419,962	0	0	0	0	0	0
48												
49	Dismantlement											
50	Total Production Base - Dismantlement	157,491	157,491									
51	Total Production Intermediate - Dismantlement	25,252		25,252								
52	Total Production Peaking - Dismantlement	27,645			27,645							

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
53	Total Production Solar - Dismantlement											
54	Total Dismantlement	0	0	0	0	0	0	0	0	0	0	0
55												
56	Total Production Plant	0	0	0	0	0	0	0	0	0	11,097	0
57												
58	Transmission Plant											
59	350 Trans Land & Land Rights											
60	352 Trans Structures & Improvements											
61	353 Trans Station Equip - Production Base											
62	353 Trans Station Equip - Production Intermediate											
63	353 Trans Station Equip - Production Peaking											
64	353 Trans Station Equip - Production Solar											
65	353 Trans Station Equip - Transmission											
66	353.2 Trans Energy Control Center											
67	354 Trans Towers & Fixtures											
68	355 Trans Poles & Fixtures											
69	356 Trans OH Conduct & Devices - Primary											
70	356 Trans OH Conduct & Devices - Transmission											
71	357 Trans Underground Conduit											
72	358 Trans Underground Conductors & Devices											
73	359 Trans Roads & Trails											
74	Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
75												
76	Distribution Plant											
77	360 Dist Land and Land Rights - Primary											
78	361 Dist Structures & Improvements - Primary											
79	362 Dist Station Equipment - Primary											
80	362 Dist Station Equipment - IS Equipment					1,876						
81	363 Dist Energy Storage Equipment											
82	364 Dist Poles, Towers & Fixtures - Primary											
83	364 Dist Poles, Towers & Fixtures - Secondary											
84	364 Dist Poles, Towers & Fixtures - Lighting			44,817	0							
85	365 Dist OH Conduct & Devices - Primary											
86	365 Dist OH Conduct & Devices - Secondary											
87	365 Dist OH Conduct & Devices - IS Equipment					1,568						
88	366 Dist Underground Conduit - Primary											
89	366 Dist Underground Conduit - Secondary											
90	367 Dist Underground Conductors & Devices - Primary											
91	367 Dist Underground Conductors & Devices - Secondary											
92	368 Dist Line Transformers - Secondary											
93	369 Dist Services - Overhead	(4,345)										
94	369 Dist Services - Underground	238,109										
95	370 Dist Meter Equipment		184,767									
96	371 Dist Installs on Customer Premise (Premier Power Service)		912									
97	371.7 Dist Installs on Customer Premise - EV Solution				8,658							
98	373 Dist Street Light & Signal Systems - Primary											
99	373 Dist Street Light & Signal Systems - Lighting			241,677	0							
100	Total Distribution Plant	233,764	185,679	286,494	8,658	3,444	0	0	0	0	0	0
101												
102	General & Intangible Property											
103	389 General Land & Land Rights						(1)					
104	390 General Structures & Improvements						121,146					
105	391 General Office Furn & Equip						57,532					
106	392 General Transportation Equipment						5,082					
107	393 General Stores Equipment						5,410					

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
108	394 General Tools Shop & Garage Equip						101,495					
109	395 General Laboratory Equip						(774)					
110	396 General Power Operating Equip						19,902					
111	397 General Communication Equip						86,676					
112	398 General Misc Equip						6,233					
113	301-303 Intangible Plant - Franchise								6,398			
114	301-303 Intangible Plant - Customer Connect								51,038			
115	301-303 Intangible Plant - Software & Other						316,862					
116	Total General & Intangible Property	0	0	0	0	0	719,563	0	57,436	0	0	0
117												
118	Energy Storage Plant											
119	387 Battery Storage							2,670				
120	Total Energy Storage Plant	0	0	0	0	0	0	2,670	0	0	0	0
121												
122	Other Items											
123	OATT Contra											(591)
124	ARO										7,547	
125	ARO - Nuclear Site Restoration - Wholesale										1,683	
126	ARO - Nuclear Site Restoration - Retail										24,601	
127	ARO - Nuclear Radiological Decom. - Retail										23,354	
128	ARO - Nuclear Radiological Decom. - Wholesale										407	
129	ARO - Nuclear Decom										0	
130	ARO - Other										4,150	
131	ARO - Other										0	
132	ARO - Solar Plants										5,444	
133	ARO - Battery Storage										2,157	
134	ARO - Ash Management										(1)	
135	Capital Lease - 1										192,979	
136	Adjusting Entry - On-Top Journal								140			
137	Adjusting Entry - RWIP								2,789			
138	Operating Lease										164,151	
139	115 Acquisition Adjustment										7,252	
140	122 Non-Utility Property										15,526	
141	Other Misc Items						0					
142	Total Other Items	0	0	0	0	0	0	0	2,928	0	449,249	(591)
143												
144	Total System per Books	233,764	185,679	286,494	8,658	3,444	719,563	2,670	60,365	0	460,345	(591)
145												
146	System Adjustments											
147	ECCR Communication Equipment 397						(5,055)					
148	ECRC Production										(11,097)	
149	FUEL Production Crystal River Railcars											
150	Capital Lease										(192,979)	
151	Capital Recovery - Reserve Impact											
152	Operating Lease										(164,151)	
153	ARO - Wholesale Non-Rad Decom COR										(1,683)	
154	ARO - Retail Non-Rad Decom COR										(24,601)	
155	ARO - Rad Decom COR										(23,354)	
156	ARO - Non-Rad Decom COR										(407)	
157	ARO - Coal Ash										(7,547)	
158	ARO - Accum Depr										(4,150)	
159	ARO - Solar Plants										(5,444)	
160	ARO - Ash Management										1	
161	ARO - Battery Storage										(2,157)	
162	114 Electric Plant Acquisition Adj										(7,252)	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
163	121 Non Utility Property	(15,526)										
164	Depreciation Study	123,669	(29,406)	12,775	24,706	415	37,170		50,960		9,380	
165	Dismantlement Study	41,005	26,356	1,617	(791)	13,823						
166	SPP - Transmission Total	(61,037)					(61,037)	0				
167	SPP - Distribution Total	(127,624)							(66,401)		(56,354)	
168	Total System Adjustments	(475,166)	(6,457)	22,933	33,002	14,238	(23,867)	0	(15,441)	0	(46,974)	0
169												
170	Total System Adjusted	9,012,092	3,350,554	499,202	497,438	477,726	1,017,418	5,451	1,022,898	0	633,614	0
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	9,012,092	3,350,554	499,202	497,438	477,726	1,017,418	5,451	1,022,898	-	633,614	-
175												
176	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	69.924%	100.000%	1.000000	1.000000	1.000000	1.000000
177												
178	Total Retail Adjusted	8,652,982	3,350,548	475,439	486,456	477,725	711,417	5,451	1,022,898	-	633,614	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
163	121 Non Utility Property											(15,526)
164	Depreciation Study	10,058	3,834	8,934			(5,090)	(68)				
165	Dismantlement Study											
166	SPP - Transmission Total											
167	SPP - Distribution Total	(61)	(14)	(4,794)								
168	Total System Adjustments	9,997	3,820	4,140	0	0	(10,144)	(68)	0	0	(460,345)	0
169												
170	Total System Adjusted	243,762	189,499	290,634	8,658	3,444	709,419	2,602	60,365	0	0	(591)
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	243,762	189,499	290,634	8,658	3,444	709,419	2,602	60,365	-	-	(591)
175												
176	Retail Separation Factor	1.000000	1.000000	1.000000	100.000%	100.000%	97.330%	99.714%	100.000%	100.000%	100.000%	-
177												
178	Total Retail Adjusted	243,762	189,499	290,634	8,658	3,444	690,477	2,595	60,365	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	CONSTRUCTION WORK IN PROGRESS (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail
1	System per Books									
2	Production Base	200,757	200,757							
3	Production Intermediate	35,743		35,743						
4	Production Peaking	15,346			15,346					
5	Production Solar	1,865				1,865				
6	Production Solar - SoBRA	1,269				1,269				
7	Production Solar - CEC	253,416				253,416				
8	Production - Other Electric	0	0							
9	Transmission Plant	305,263					305,263			
10	Transmission Plant	916					916			
11	Distribution Plant	981,844						532,606		418,482
12	Distribution Energy Storage	51,593						51,593		
13	Intangible	8,795								
14	General Plant	7,573								
15	Vision Florida	0								
16	Non-Utility	739								
17	ECRC	2	2							
18	Other Misc Items	(13,053)								
19	Total System per Books	1,852,070	200,759	35,743	15,346	256,551	306,180	584,199	0	418,482
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base	0	0							
23	AFUDC CWIP - Production Intermediate	0		0						
24	AFUDC CWIP - Production Peaking	0			0					
25	AFUDC CWIP - Production Solar	0				0				
26	AFUDC CWIP - Production Solar - CEC	(1,126)				(1,126)				
27	AFUDC CWIP - Transmission	(12,692)					(12,692)			
28	AFUDC CWIP - Distribution	0						0		
29	AFUDC CWIP - General	0								
30	AFUDC CWIP - Intangible	(2,759)								
31	Distribution Energy Storage	(50,800)						(50,800)		
32	ECRC	(2)	(2)							
33	SPP - Transmission	(17,905)					(17,905)			
34	SPP - Distribution	(758,352)						(353,180)		(383,985)
35	Other Misc Items									
36	Non-Utility	(739)								
37	Total System Adjustments	(844,375)	(2)	0	0	(1,126)	(30,597)	(403,980)	0	(383,985)
38										
39	Total System Adjusted	1,007,695	200,757	35,743	15,346	255,425	275,582	180,219	0	34,497
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	1,007,695	200,757	35,743	15,346	255,425	275,582	180,219	0	34,497
44										
45	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	69.924%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	922,405	200,757	34,042	15,007	255,424	192,698	180,219	-	34,497

	(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	CONSTRUCTION WORK IN PROGRESS (13-mo average)	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	EV Solution	Retail 100%, Class = Net Plant	Retail 100%, Removed
	Classification	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Direct	Demand/Energy	N/A
	Juris Separation Factor	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	100% Retail	100% Retail	100% Retail
1	System per Books									
2	Production Base									
3	Production Intermediate									
4	Production Peaking									
5	Production Solar									
6	Production Solar - SoBRA									
7	Production Solar - CEC									
8	Production - Other Electric									
9	Transmission Plant									
10	Transmission Plant									
11	Distribution Plant		4,358	3,056	22,694	648				
12	Distribution Energy Storage									
13	Intangible						8,795			
14	General Plant						7,573			
15	Vision Florida								0	
16	Non-Utility									739
17	ECRC									
18	Other Misc Items								(13,053)	
19	Total System per Books	0	4,358	3,056	22,694	648	16,368	0	(13,053)	739
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base									
23	AFUDC CWIP - Production Intermediate									
24	AFUDC CWIP - Production Peaking									
25	AFUDC CWIP - Production Solar									
26	AFUDC CWIP - Production Solar - CEC									
27	AFUDC CWIP - Transmission									
28	AFUDC CWIP - Distribution				0	0				
29	AFUDC CWIP - General						0			
30	AFUDC CWIP - Intangible						(2,759)			
31	Distribution Energy Storage				0	0				
32	ECRC									
33	SPP - Transmission									
34	SPP - Distribution				(21,186)	0				
35	Other Misc Items									
36	Non-Utility									(739)
37	Total System Adjustments	0	0	0	(21,186)	0	(2,759)	0	0	(739)
38										
39	Total System Adjusted	0	4,358	3,056	1,508	648	13,609	0	(13,053)	0
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	0	4,358	3,056	1,508	648	13,609	0	(13,053)	0
44										
45	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.330%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	-	4,358	3,056	1,508	648	13,245	-	(13,053)	-

Line No.	(1) PLANT HELD FOR FUTURE USE (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
	Classification Juris Separation Factor		Demand Stratified Base; 12CP	Demand Stratified Peaking; 12CP	Demand 12CP	Demand 100% Retail	N/A Derived - Labor OM
1	System Per Books						
2	Production Base	4,232	4,232				
3	Production Peaking	1,175		1,175			
4	Transmission	23,808			23,808		
5	Distribution	2,557				2,557	
6	General	3,462					3,462
7	Levy	94,468	94,468				
8	Other						
9	Total System Per Books	129,703	98,700	1,175	23,808	2,557	3,462
10							
11	System Adjustments						
12	Levy - 13M Avg Impact from 12/24 Balance	0	0	0	0	0	0
13	Total System Adjustments	0	0	0	0	0	0
14							
15	Total System Adjusted	129,703	98,700	1,175	23,808	2,557	3,462
16							
17							
18	RETAIL COST OF SERVICE						
19	Total System Adjusted Per Books	129,703	98,700	1,175	23,808	2,557	3,462
20							
21	Retail Separation Factor		100.000%	97.792%	69.924%	100.000%	97.330%
22							
23	Total Retail Adjusted	122,424	98,700	1,149	16,648	2,557	3,370

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor
83	153-163 - Other Materials & Supplies	(8,798)	0	0	0	0	0	0	0	(8,798)	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	(17,162)	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(99,516)	0	4,413	4,695	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	(63,576)	0	0	0	0	0	0	0	0	0	0
95	227 - Oblig under Capital Leases	210,960	0	0	0	0	0	0	0	0	0	210,960
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	97,150	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	7	0	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	45,721	0	0	0	0	0	0	0	0	0	45,721
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	18,570	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	21,062	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	91,802	0	0	0	0	0	0	0	0	0	0
114	Total System Adjustments	(163,525)	0	4,413	4,695	0	0	0	0	(8,798)	0	256,681
115												
116	Total System Adjusted	607,445	65,502	4,413	4,695	107,988	0	96,425	981	0	0	0
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	607,445	65,502	4,413	4,695	107,988	-	96,425	981	-	-	-
121												
122	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	94.434%	96.402%	100.000%	100.000%	100.000%	97.330%
123												
124	Total Retail Adjusted	563,004	65,502	4,203	4,591	107,988	-	92,956	981	-	-	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	WTD O&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class = # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	(17,162)	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	0	(46,879)	0	0	0	(61,744)	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	0	0	0	0	751	0	0	19,561	0	(83,889)	0
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	0	0	97,150	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0	7	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	18,570	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	21,062	0
113	254 - Other Regulatory Liabilities	0	0	0	0	0	0	0	0	0	91,802	0
114	Total System Adjustments	0	0	0	0	751	(46,879)	0	19,561	0	(393,949)	0
115												
116	Total System Adjusted	(365,121)	(8,911)	406,094	(16,575)	145,092	428,519	(202,619)	(88,349)	1,739	(0)	27,572
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	(365,121)	(8,911)	406,094	(16,575)	145,092	428,519	(202,619)	(88,349)	1,739	(0)	27,572
121												
122	Retail Separation Factor	97.284%	99.617%	93.138%	70.871%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
123												
124	Total Retail Adjusted	(355,205)	(8,877)	378,229	(11,747)	145,092	428,519	(202,619)	(88,349)	1,739	(0)	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	CLASS REVENUE	Total	Wholesale 100%	Production Solar Demand	EV Solution	Lighting Facilities	Retail Sales of Electric
	Classification Juris Separation Factor		N/A 100% Wholesale	Demand Stratified Solar; 12CP	Direct 100% Retail	Direct - Lighting 100% Retail	Customer 100% Retail
1	System per Books						
2							
3	Revenue From Sales of Electric						
4	440-446 Retail Base Revenue	2,835,149		75,050			2,760,099
5	440-446 Fuel Revenue	1,742,115					1,742,115
6	440-446 CCR Revenue	22,582					22,582
7	440-446 ECCR Revenue	130,244					130,244
8	440-446 ECRC Revenue	10,814					10,814
9	440-446 SPP Revenue	403,772					403,772
10	440-446 Franchise Fees	138,307					138,307
11	440-446 Gross Receipts Tax	131,924					131,924
12	440-446 Regulatory Assessment Fee	3,815					3,815
13	447 Wholesale Base Revenue	19,911	19,911				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	0					0
17	Total Revenue From Sales of Electric	5,438,632	19,911	75,050	0	0	5,343,671
18							
19	454 - Rent Lighting Equipment - Class Revenue	88,800				88,800	
20	454 - EV Solution - Class Revenue	11,729			11,729		
21	Total Other Revenue	100,529	0	0	11,729	88,800	0
22							
23	Total System per Books	5,539,161	19,911	75,050	11,729	88,800	5,343,671
24							
25	System Adjustments						
26	440-446 Fuel Revenue	(1,742,115)					(1,742,115)
27	440-446 CCR Revenue	(22,582)					(22,582)
28	440-446 ECCR Revenue	(130,244)					(130,244)
29	440-446 ECRC Revenue	(10,814)					(10,814)
30	440-446 SPP Revenue	(403,772)					(403,772)
31	440-446 Franchise Fees	(138,307)					(138,307)
32	440-446 Regulatory Assessment Fee	(3,815)					(3,815)
33	449 Provision For Rate Refund - Retail	0					0
34	449 Provision For Rate Refund - Wholesale	0	0				
35	440-446 Gross Receipts Tax	(131,924)					(131,924)
36	EV Off-Peak Credit	(1,601)					(1,601)
37	MRC Program	5,336					5,336
38	CEC 2.0 Subscription Revenues	37,525		37,525			
39	Synchronize Revenue to E-Schedules	(5,863)					(5,863)
40	Total System Adjustments	(2,548,176)	0	37,525	0	0	(2,585,701)
41							
42	Total System Adjusted	2,990,985	19,911	112,575	11,729	88,800	2,757,971
43							
44							
45	RETAIL COST OF SERVICE						
46	Total System Adjusted	2,990,985	19,911	112,575	11,729	88,800	2,757,971
47							
48	Retail Separation Factor			100.000%	100.000%	100.000%	100.000%
49							
50	Total Retail Adjusted	2,971,075	-	112,575	11,729	88,800	2,757,971

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	REVENUE CREDITS	Total	Transmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
	Classification Juris Separation Factor		Demand 12CP	Demand 100% Retail	Demand 100% Retail	Customer 100% Retail	Direct - Lighting 100% Retail	Customer 100% Retail	Demand 100% Retail	N/A 100% Wholesale	N/A Derived
1	System per Books										
2											
3	Other Revenue										
4	450 Late Payment Charges	22,100				22,100					
5	451 Misc Services	11,209				11,209					
6	454 EV Charger Revenue	11,729				11,729					
7	454 Extra Facilities	0				0					
8	454 Miscellaneous	0						0			
9	454 Other Electric Transmission	3,248	3,248								
10	454 Poles & Line Attachments	9,600	9,600								
11	454 Rent from Electric Property	284									284
12	454 Rent Joint Use	239		239							
13	454 Rent Lighting Equipment	88,800					88,800				
14	454 Rent Non-Lighting Equipment	7,228			7,228						
15	454 Rent Transmission	304	304								
16	454 Rent Tower Leases	2,187	2,187								
17	456 Distribution Charge - Network	1,045								1,045	
18	456 Muni Co Tax Coll	298									298
19	456 Operating Reserve & Spinning Reserve	127								127	
20	456 Operating Reserve & Supplemental Reserve	272								272	
21	456 Other Electric	274						274			
22	456 Other Transmission	0								0	
23	456 Transmission Charge Network	209,725								209,725	
24	456 Profit/Loss on Sale of M&S	0									0
25	456 Reactive Purchases/Voltage	4,884								4,884	
26	456 Regulation/Frequency Response	3,753								3,753	
27	456 Retail Unbilled	0						0			
28	456 Schedules, System Control Dispatch	3,079								3,079	
29	456 State Sales Tax Coll	0									0
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	Total Other Operating Revenue	380,384	15,339	239	7,228	45,038	88,800	274	0	222,883	582
33											
34	Remove 454 Rent Lighting Equip - added to 8-Class Rev	(88,800)	0	0	0	0	(88,800)	0	0	0	0
35	Remove 454 EV Charger Revenue - added to 8-Class Rev	(11,729)	0	0	0	(11,729)	0	0	0	0	0
36											
37	Total System per Books	279,855	15,339	239	7,228	33,309	0	274	0	222,883	582
38											
39	System Adjustments										
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
41	Total System Adjustments	0	0	0	0	0	0	0	0	0	0
42											
43	Total System Adjusted	279,855	15,339	239	7,228	33,309	0	274	0	222,883	582
44											
45											
46	RETAIL COST OF SERVICE										
47	Total System Adjusted	279,855	15,339	239	7,228	33,309	0	274	0	222,883	582
48											
49	Retail Separation Factor		69.924%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		91.992%
50											
51	Total Retail Adjusted	52,312	10,726	239	7,228	33,309	-	274	-	-	536

(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
	Classification	Customer	Customer	Customer	Direct - Lighting	Direct	Direct - Interruptible	N/A	Demand/Energy	Customer	Demand	Customer	N/A	N/A
	Juris Separation Factor	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	100% Retail	Derived - Labor OM	Derived - Total Plant	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	System per Books													
2														
3	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	517-532 - Nuclear O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	556-557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Production O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12	560 - Trans Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0	0	0	0	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0	0	0	0	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
16	565 - Trans Exp - Wholesale													
17	566 - Trans Misc.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	567 - Trans Rent Oper													
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
23	572 - Trans Underground Lines													
24	Total Transmission O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
25														
26	580 - Dist Supv & Eng	0	157	112	189	6	2	0	0	0	0	0	0	0
27	581 - Dist Load Dispatching													
28	582 - Dist Station													
29	583 - Dist Overhead Lines	0	38	27	46	2	0	0	0	0	0	0	0	0
30	584 - Dist Underground Lines	0	336	0	0	0	0	0	0	0	0	0	0	0
31	585 - Dist Street Lighting				0	0								
32	586 - Dist Meter			6,831										
33	587 - Dist Customer Installation		5,030											
34	588 - Dist Misc.	0	2,003	1,421	2,403	78	20	0	0	0	0	0	0	0
35	589 - Dist Rents	0	79	56	94	3	1	0	0	0	0	0	0	0
36	590 - Dist Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
37	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
38	592 - Dist Maint Station Equip	0	190	135	228	7	2	0	0	0	0	0	0	0
39	593 - Dist Maint. Overhead Lines	0	2,369	0	0	0	0	0	0	0	0	0	0	0
40	594 - Dist Maint. Underground Lines	0	755	0	0	0	0	0	0	0	0	0	0	0
41	595 - Dist Maint. Line Transformers													
42	596 - Dist Maint. Street Lighting				7,777	0								
43	597 - Dist Maint. Meter			1,603										
44	598 - Dist Maint. Misc	0	76	54	92	3	1	0	0	0	0	0	0	0
45	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Distribution O&M	0	11,034	10,239	10,829	100	26	0	0	0	0	0	0	0
47														
48	901 - Cust Acct Supv	0	0	0	0	0	0	0	0	109	0	0	0	0
49	902 - Meter Reading			241										
50	903 - Customer Records and Collection									67,232				
51	904 - Uncollectible Accts									18,300				

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary
107	MRC Program	1,222													
108	Remove Reg Assess Fee	(3,815)													
109	Remove Corporate Aircraft	(3,550)													
110	Remove Association & Organization Dues	(97)													
111	Remove Promotional Advertising	(5,177)													
112	Remove 50% Directors & Officers Premium	0													
113	Remove LTIP & SERP	0													
114	Remove Economic Development	(494)													
115	Add Credit Card Fees	0													
116	Add Miscellaneous Interest Expense	3,170													
117	Total Other System Adjustments	(8,740)	0	0	0	0	0	0	0	0	0	0	0	0	0
118															
119	Total System Adjustments	(1,963,852)	0	0	0	0	0	0	0	0	0	0	0	0	0
120															
121	Total System Adjusted	684,773	38,495	3,252	6,329	18,144	101,372	8,612	8,545	8,099	33,213	112	51,842	0	20,264
122															
123															
124	RETAIL COST OF SERVICE														
125	Total System Adjusted	684,773	38,495	3,252	6,329	18,144	101,372	8,612	8,545	8,099	33,213	112	51,842	-	20,264
126															
127	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	100.000%	94.434%	96.402%	100.000%	69.924%	100.000%	100.000%	100.000%	100.000%
128															
129	Total Retail Adjusted	666,176	38,495	3,097	6,189	18,144	101,371	8,132	8,237	8,098	23,224	112	51,842	-	20,264

	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
107	MRC Program									1,222				
108	Remove Reg Assess Fee									(3,815)				
109	Remove Corporate Aircraft							(3,550)						
110	Remove Association & Organization Dues							(97)						
111	Remove Promotional Advertising							(5,177)						
112	Remove 50% Directors & Officers Premium							0						
113	Remove LTIP & SERP							0						
114	Remove Economic Development							(494)						
115	Add Credit Card Fees									0				
116	Add Miscellaneous Interest Expense							3,170						
117	Total Other System Adjustments	0	0	0	0	0	0	(6,148)	0	(2,593)	0	0	0	0
118														
119	Total System Adjustments	0	0	0	0	0	0	(6,148)	0	(2,593)	0	0	(1,949,018)	(6,094)
120														
121	Total System Adjusted	0	11,034	10,480	10,829	100	26	218,354	24,718	110,957	0	0	0	0
122														
123														
124	RETAIL COST OF SERVICE													
125	Total System Adjusted	-	11,034	10,480	10,829	100	26	218,354	24,718	110,957	-	-	-	-
126														
127	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.330%	93.138%	100.000%	100.000%	100.000%	100.000%	
128														
129	Total Retail Adjusted	-	11,034	10,480	10,829	100	26	212,524	23,021	110,957	-	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
46														
47	Dismantlement													
48	Total Production Base - Dismantlement	10,217	10,217											
49	Total Production Intermediate - Dismantlement	1,213		1,213										
50	Total Production Peaking Dismantlement	2,050			2,050									
51	Total Production Solar - Dismantlement	7,118				7,118								
52	Total Dismantlement	20,597	10,217	1,213	2,050	7,118	0	0	0	0	0	0	0	0
53														
54	Total Production Plant	529,961	334,597	53,018	18,807	121,946	0	0	0	0	0	0	0	0
55														
56	Transmission Plant													
57	350 Trans Land & Land Rights	1,980					1,980							
58	352 Trans Structures & Improvements	1,495					1,495							
59	353 Trans Station Equip - Production Base	1,555	1,555											
60	353 Trans Station Equip - Production Intermediate	96		96										
61	353 Trans Station Equip - Production Peaking	921			921									
62	353 Trans Station Equip - Production Solar	1,023				1,023								
63	353 Trans Station Equip - Transmission	43,997					43,997							
64	353.2 Trans Energy Control Center	678					678							
65	354 Trans Towers & Fixtures	1,072					1,072							
66	355 Trans Poles & Fixtures	103,479					103,479							
67	356 Trans OH Conduct & Devices - Primary	999						999						
68	356 Trans OH Conduct & Devices - Transmission	29,052					29,052							
69	357 Trans Underground Conduit	469					469							
70	358 Trans Underground Conductors & Devices	1,749					1,749							
71	359 Trans Roads & Trails	464					464							
72	SPP - Transmission	24,426					24,426							
73	SPP - Transmission (Remove from Above)	(24,426)					(24,426)							
74	Total Transmission Plant	189,029	1,555	96	921	1,023	184,435	999	0	0	0	0	0	0
75														
76	Distribution Plant													
77	360 Dist Land and Land Rights - Primary	1,483							1,483					
78	361 Dist Structures & Improvements - Primary	15,270							15,270					
79	362 Dist Station Equipment - Primary	37,775							37,775					
80	362 Dist Station Equipment - IS Equipment	108											108	
81	363 Dist Energy Storage Equipment	5,813							5,813					
82	364 Dist Poles, Towers & Fixtures - Primary	49,768							49,768	0				
83	364 Dist Poles, Towers & Fixtures - Secondary	18,287									18,287	0		
84	364 Dist Poles, Towers & Fixtures - Lighting	6,344												
85	365 Dist OH Conduct & Devices - Primary	39,470							39,470	0				
86	365 Dist OH Conduct & Devices - Secondary	17,733									17,733	0		
87	365 Dist OH Conduct & Devices - IS Equipment	96											96	
88	366 Dist Underground Conduit - Primary	9,336							9,336	0				
89	366 Dist Underground Conduit - Secondary	0									0	0		
90	367 Dist Underground Conductors & Devices - Primary	30,033							30,033	0				
91	367 Dist Underground Conductors & Devices - Secondary	17,639									17,639	0		
92	368 Dist Line Transformers - Secondary	50,695									50,695	0		
93	369 Dist Services - Services	9,251											9,251	
94	370 Dist Services - Services	12,011											12,011	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
95	370 Dist Meter Equipment	31,969												31,969
96	371 Dist Installs on Customer Premise (Premier Power Service)	2,361												2,361
97	371.7 Dist Installs on Customer Premise - EV Solution	2,991												
98	373 Dist Street Light & Signal Systems - Primary	0							0					
99	373 Dist Street Light & Signal Systems - Lighting	34,620												
100	SPP - Distribution	58,505							58,505					
101	SPP - Distribution (Remove from Above)	(58,505)							(58,505)					
102	Total Distribution Plant	393,051	0	0	0	0	0	0	188,948	0	104,353	0	21,466	34,330
103														
104	General & Intangible Property													
105	390 General Structures & Improvements	13,776												
106	391 General Office Furn & Equip	10,719												
107	393 General Stores Equipment	1,198												
108	394 General Tools Shop & Garage Equip	5,695												
109	395 General Laboratory Equip	72												
110	396 General Power Operating Equip	2,726												
111	397 General Communication Equip	15,535												
112	398 General Misc Equip	1,014												
113	301-303 Intangible Plant - Franchise	282												
114	301-303 Intangible Plant - Customer Connect	13,151												
115	301-303 Intangible Plant - Software & Other	19,272												
116	Total General & Intangible Property	83,441	0	0	0	0	0	0	0	0	0	0	0	0
117														
118	Energy Storage Plant													
119	387 Battery Storage	7,256												
120	Total Energy Storage Plant	7,256	0	0	0	0	0	0	0	0	0	0	0	0
121														
122	Other Items													
123	SPP Deferral	0												
124	EVSE Park & Plug Reg Asset Amortization	0												
125	Storm Capitalization Reg Asset Amortization	1,074												
126	Depreciation Deferral Amortization	0												
127	Meter Amortization	4,002												
128	ECRC True-up Balance Amort.	0												
129	ECRC True-up Balance Amort.	(0)												
130	Rate Case Expense Amortization	0												
131	CCR - ISFSI Amortization	4,821												
132	Dismantlement Reg Asset Amortization	3,816												
133	Vision Florida Reg Asset Amortization	567												
134	Customer Connect Reg Asset Amortization	5,513												
135	FUEL - FPD PPA Buyout Amortization	6,551												
136	FUEL Deferred Fuel Expense	(0)												
137	Non-Utility Property	1,080												
138	Total Other Items	27,425	0	0	0	0	0	0	0	0	0	0	0	0
139														
140	Total System per Books	1,230,163	336,152	53,114	19,728	122,969	184,435	999	188,948	0	104,353	0	21,466	34,330

Line No.	(1) DEPRECIATION EXPENSE	(15) Lighting Facilities	(16) EV Solution	(17) Distribution IS Equipment	(18) Labor	(19) Energy - Production Total Sales	(20) Retail 100%, Class = # Bills	(21) Retail 100%, Class = Metering	(22) Retail 100%, Class = T&D	(23) Retail 100%, Class = Dist Secondary	(24) Retail 100%, Class = Prod	(25) Retail 100%, Class = Net Plant	(26) Retail 100%, Removed	(27) Wholesale 100%
95	370 Dist Meter Equipment													
96	371 Dist Installs on Customer Premise (Premier Power Service)													
97	371.7 Dist Installs on Customer Premise - EV Solution		2,991											
98	373 Dist Street Light & Signal Systems - Primary													
99	373 Dist Street Light & Signal Systems - Lighting	34,620	0											
100	SPP - Distribution													
101	SPP - Distribution (Remove from Above)													
102	Total Distribution Plant	40,964	2,991	0	0	0	0	0	0	0	0	0	0	0
103														
104	General & Intangible Property													
105	390 General Structures & Improvements				13,776									
106	391 General Office Furn & Equip				10,719									
107	393 General Stores Equipment				1,198									
108	394 General Tools Shop & Garage Equip				5,695									
109	395 General Laboratory Equip				72									
110	396 General Power Operating Equip				2,726									
111	397 General Communication Equip				15,535									
112	398 General Misc Equip				1,014									
113	301-303 Intangible Plant - Franchise						282							
114	301-303 Intangible Plant - Customer Connect						13,151							
115	301-303 Intangible Plant - Software & Other				19,272									
116	Total General & Intangible Property	0	0	0	70,008	0	13,433	0	0	0	0	0	0	0
117														
118	Energy Storage Plant													
119	387 Battery Storage					7,256								
120	Total Energy Storage Plant	0	0	0	0	7,256	0	0	0	0	0	0	0	0
121														
122	Other Items													
123	SPP Deferral												0	
124	EVSE Park & Plug Reg Asset Amortization									0				
125	Storm Capitalization Reg Asset Amortization											1,074		
126	Depreciation Deferral Amortization								0					
127	Meter Amortization							4,002						
128	ECRC True-up Balance Amort.													
129	ECRC True-up Balance Amort.													
130	Rate Case Expense Amortization											0		
131	CCR - ISFSI Amortization												4,821	
132	Dismantlement Reg Asset Amortization										3,816			
133	Vision Florida Reg Asset Amortization										567			
134	Customer Connect Reg Asset Amortization						5,513							
135	FUEL - FPD PPA Buyout Amortization												6,551	
136	FUEL Deferred Fuel Expense													
137	Non-Utility Property												1,080	
138	Total Other Items	0	0	0	0	0	5,513	4,002	0	0	4,383	1,074	12,452	0
139														
140	Total System per Books	40,964	2,991	0	70,008	7,256	18,946	4,002	0	0	4,383	1,074	14,045	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
141														
142	System Adjustments													
143	Capital Recovery Amortization - Intermediate	1,708		1,708										
144	Capital Recovery Amortization - Peaking	1,817			1,817									
145	COR Reg Asset Amortization	18,752												
146	CCR - ISFSI Amortization	(4,821)												
147	Depreciation Study	56,618	(7,216)	5,218	9,887	136	15,568		21,687		3,914		3,997	1,914
148	Dismantlement Study	19,278	10,542	647	(316)	8,406								
149	ECCR - Intangible Plant - 301-303	0												
150	ECRC Production - Energy	(1,593)												
151	FUEL - FPD PPA Buyout Amortization	(6,551)												
152	FUEL Crystal River Railcars	(92)	(92)											
153	MRC Program	6,457												
154	Rate Case Expense Amortization	874												
155	SPP - Transmission	(24,426)					(24,426)	0						
156	SPP - Distribution	(58,505)							(29,592)		(26,815)		(14)	(2)
157	Non-Utility Property	(1,080)												
158	Total System Adjustments	8,438	3,235	7,573	11,388	8,541	(8,858)	0	(7,904)	0	(22,901)	0	3,983	1,912
159														
160	Total System Adjusted	1,238,602	339,387	60,686	31,116	131,511	175,578	999	181,043	0	81,452	0	25,449	36,241
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	1,238,602	339,387	60,686	31,116	131,511	175,578	999	181,043	-	81,452	-	25,449	36,241
165														
166	Retail Separation Factor		100.000%	95.240%	97.792%	100.000%	69.924%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
167														
168	Total Retail Adjusted	1,180,386	339,386	57,798	30,429	131,510	122,770	999	181,043	-	81,452	-	25,449	36,241

	(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Line No.	DEPRECIATION EXPENSE	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = Metering	Retail 100%, Class = T&D	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Prod	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
141														
142	System Adjustments													
143	Capital Recovery Amortization - Intermediate													
144	Capital Recovery Amortization - Peaking													
145	COR Reg Asset Amortization											18,752		
146	CCR - ISFSI Amortization												(4,821)	
147	Depreciation Study	3,832			(2,136)	(184)								
148	Dismantlement Study													
149	ECCR - Intangible Plant - 301-303				0									
150	ECRC Production - Energy												(1,593)	
151	FUEL - FPD PPA Buyout Amortization												(6,551)	
152	FUEL Crystal River Railcars												0	
153	MRC Program							6,457						
154	Rate Case Expense Amortization						874							
155	SPP - Transmission												0	
156	SPP - Distribution	(2,081)												
157	Non-Utility Property												(1,080)	
158	Total System Adjustments	1,751	0	0	(2,136)	(184)	874	6,457	0	0	0	18,752	(14,045)	0
159														
160	Total System Adjusted	42,715	2,991	0	67,872	7,072	19,821	10,459	0	0	4,383	19,826	0	0
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	42,715	2,991	-	67,872	7,072	19,821	10,459	-	-	4,383	19,826	0	-
165														
166	Retail Separation Factor	100.000%	100.000%	100.000%	97.330%	99.714%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
167														
168	Total Retail Adjusted	42,715	2,991	-	66,060	7,052	19,821	10,459	-	-	4,383	19,826	0	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	OTHER TAXES	Total	Labor	Net Total Plant	Transmission	Distribution Primary	Retail 100%, Removed
	Classification Juris Separation Factor		N/A Derived - Labor OM	Demand/Energy Derived - Net Plant	Demand 12CP	Demand 100% Retail	N/A 100% Retail
1	System per Books						
2							
3	Property Tax	245,682		222,098	7,455	16,129	
4	ECRC Property Tax (Reclass to Energy)	(108)		(108)			
5	ECRC Property Tax	108					108
6	Payroll Tax	16,879	16,879				
7	Gross Receipts Tax	131,924					131,924
8	Franchise Fees	138,307					138,307
9	Municipal License - Electric						
10	Highway Use Tax						
11	Electric Power Tax						
12	Highway Use Tax						
13	Sales Tax	0		0			
14							
15	Total System per Books	532,791	16,879	221,990	7,455	16,129	270,339
16							
17	System Adjustments						
18	ECRC Property Tax	(108)					(108)
19	SPP Property Tax	(23,583)			(7,455)	(16,129)	
20	Gross Receipts Tax	(131,924)					(131,924)
21	Franchise Fees	(138,307)					(138,307)
22	Total System Adjustments	(293,922)	0	0	(7,455)	(16,129)	(270,339)
23							
24	Total System Adjusted	238,869	16,879	221,990	0	0	0
25							
26							
27	RETAIL COST OF SERVICE						
28	Total System Adjusted	238,869	16,879	221,990	0	0	0
29							
30	Retail Separation Factor		97.330%	91.980%	69.924%	100.000%	100.000%
31							
32	Total Retail Adjusted	220,615	16,428	204,187	-	-	-

Line No.	(1) INCOME TAXES Permanent & Temporary Differences	(2)	(3)
		Federal	State
1	<u>Permanent Differences:</u>		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	<u>22,278</u>	<u>22,278</u>
12			
13	<u>Temporary Differences:</u>		
14	Book Depreciation	1,206,449	1,206,449
15	Tax Depreciation	(1,636,096)	(1,636,096)
16	CIAC	30,000	30,000
17	Tax Gain (Loss) for COR/Salvage	(122,089)	(122,089)
18	Tax Gain/Loss for COR/Salvage - Manual Adjustment	(32,200)	(32,200)
19	Amort of Intercompany Gain	1,152	1,152
20	NonCash O/H Basis - DEF	-	-
21	Equip Repairs - Annual Adj	(115,070)	(115,070)
22	T&D Repairs - Annual Adj	(208,760)	(208,760)
23	Pension Plan Exp Underfunded	-	-
24	Pension Plan Contribution	-	-
25	ECCR Current Period Deferral	0	0
26	ECCR Prior Period Amortization	0	0
27	ECRC Current Period Deferral	(0)	(0)
28	ECRC Prior Period Amortization	(0)	(0)
29	Fuel Over/Under Recovery	(0)	(0)
30	Fuel - Prior Period Amortization	(0)	(0)
31	DSM/EE Amortization	-	-
32	DEF - Amortization of Customer Connect Reg Asset	5,513	5,513
33	DOE Reimbursement	4,821	4,821
34	Storm Cash Forecast Inflow	-	-
35	EVSE Amortization	-	-
36	Tax Interest Capitalized	33,499	33,499
37	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
38	Loss on Reacq. Debt Amortization	-	-
39	Loss on Reacq. Debt Amortization - DEF	810	810
40	CR3 Securitization	63,633	63,633
41	AFUDC Interest	(954)	(954)
42	Deferred Rate Case Expense Amortization	-	-
43	DEF - Non AMI Meter Amortization	4,002	4,002
44	DEF - DOE Reimbursement NDTF Amortization	-	-
45	DEF - ISFSI DOE Reimbursement Amort	-	-
46	DEF - Dismantlement Retail Reg Asset	3,816	3,816
47	DEF - Storm Capitalization Reg Asset Amort	1,074	1,074
48	DEF - Vision Florida Amortization	567	567
49	DEF - Vision Florida Carrying Cost	-	-
50	DEF - Vision Florida Depreciation Deferral	-	-
51	DEF - Vision Florida O&M Deferral	-	-
52	DEF - Vision Florida Prop Tax Deferral	-	-
53	DEF - DSM Amortization	5,309	5,309
54	DEF - ARO Depreciation Deferral	(1,689)	(1,689)

Line No.	(1) INCOME TAXES Permanent & Temporary Differences	(2)		(3)
		Federal		State
55	DEF - Property Gains/Losses Deferral		(982)	(982)
56	DEF - SPP Clause Prior Year Amortization		-	-
57	Subtotal		(778,907)	(778,907)
58	State Only Temporary Differences:			
59	Bonus Depreciation		-	-
60	Total		(778,907)	(778,907)
61				
62	<u>Direct Tax Adjustments:</u>			
63	Deferred ARAM		(129)	
64	Deferred Federal True-Up		-	
65	Deferred Audit Adjustment		-	
66	Tax Basis Balance Sheet		-	
67	Deferred Other		-	
68	Deferred NOL Adjustment		-	
69	Deferred R&D Credits		-	
70	APB28 Entry		-	
71	Subtotal		(129)	-
72	EDIT Protected ARAM Amort. (Retail)		(22,872)	
73	EDIT Protected ARAM Amort. (OATT)		(886)	
74	EDIT Unprotected 5-year Amort. (Retail)		-	
75	EDIT Unprotected 5-year Amort. (OATT)		-	
76	Subtotal		(23,758)	-
77	Total		(23,887)	-
78				
79	<u>Federal NOL Adjustment:</u>			
80	Current NOL Adjustment		-	
81	Total		-	-
82				
83	<u>Investment Tax Credit</u>			
84	Total Investment Tax Credit Amortization		(2,497)	
85	Total		(2,497)	-
86				
87	<u>Production Tax Credit</u>			
88	Total Production Tax Credit Amortization		(117,008)	
89	Total		(117,008)	-
90				
91	<u>Company & FPSC Adjustments</u>			
92	Parent Debt Tax Adjustment (System)		-	
93	Parent Debt Tax Adjustment (Retail)		-	
94				
95	<u>Interest Expense Deduction</u>			
96	Interest Expense		(531,147)	
97	Total		(531,147)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	CAPITAL STRUCTURE	System Per Books	Tax Proration Adjustment	System per Books Adjusted	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Adjusted Retail	Ratio	Cost Rate	Weighted Cost
1	Common Equity	12,958,935	2,838	12,961,774	11,934,447	(1,661,680)	(99,499)	10,173,268	45.83%	11.15%	5.11%
2	Long Term Debt	10,997,170	2,409	10,999,578	10,127,772	(1,434,644)	90,161	8,783,289	39.57%	4.63%	1.83%
3	Short Term Debt	295,568	65	295,632	272,201	(39,773)	11,073	243,501	1.10%	3.20%	0.04%
4	Customer Deposits - Active	173,411	38	173,449	173,449	(24,353)	-	149,096	0.67%	2.61%	0.02%
5	Customer Deposits - Inactive	1,666	0	1,667	1,667	(234)	-	1,433	0.01%	0.00%	0.00%
6	Investment Tax Credits	248,847	55	248,902	229,174	(32,177)	-	196,997	0.89%	8.13%	0.07%
7	Deferred Income Taxes	3,561,866	(5,405)	3,556,461	3,274,583	(432,938)	(191,075)	2,650,569	11.94%	0.00%	0.00%
8											
9	Total	28,237,463	-	28,237,463	26,013,292	(3,625,800)	(189,340)	22,198,153	100.00%		7.07%