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Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

**VIA ELECTRONIC FILING**

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

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

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule E-1 Attachment, 12 CP and 1/13 AD Cost of Service Study for Test Year 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 37 of 40)

Respectfully,

*/s/ Dianne M. Triplett*

Dianne M. Triplett

DMT/mw

Attachment

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

**CERTIFICATE OF SERVICE**
*Docket No. 20240025-EI*

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

*/s/ Dianne M. Triplett*
Dianne M. Triplett

| | |
|---|---|
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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 1 | **Rate Base** | | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 4 | Net Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 5 | Construction Work in Progress | Line 229 | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 6 | Plant Held for Future Use | Line 239 | 129,703 | - | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 7 | Working Capital | Line 265 | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 8 | Total Rate Base | | 28,237,463 | (4,107,007) | 24,130,456 | 1,932,303 | 22,198,153 | 14,124,017 | 1,219,140 | 70,206 | 5,253,476 | 61,220 | 684,381 | 107,519 | 655,879 | 22,313 |
| 9 | | | | | | | | | | | | | | | | |
| 10 | **Revenue** | | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 5,539,161 | (2,548,176) | 2,990,985 | 19,911 | 2,971,075 | 1,901,622 | 199,625 | 9,237 | 663,130 | 8,264 | 77,292 | 11,374 | 88,800 | 11,729 |
| 12 | Revenue Credits | Line 307 | 279,855 | - | 279,855 | 227,543 | 52,312 | 42,272 | 3,219 | 288 | 4,901 | 33 | 485 | 1,098 | 16 | 1 |
| 13 | Total Revenue | | 5,819,016 | (2,548,176) | 3,270,840 | 247,454 | 3,023,386 | 1,943,894 | 202,845 | 9,525 | 668,031 | 8,297 | 77,777 | 12,472 | 88,816 | 11,730 |
| 14 | | | | | | | | | | | | | | | | |
| 15 | **Operating Expense** | | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,648,625 | (1,963,852) | 684,773 | 18,597 | 666,176 | 441,092 | 37,982 | 3,128 | 136,854 | 1,790 | 20,895 | 8,518 | 15,659 | 257 |
| 17 | Depreciation | Line 460 | 1,230,163 | 8,438 | 1,238,602 | 58,216 | 1,180,385 | 746,910 | 64,565 | 3,998 | 271,169 | 3,088 | 36,535 | 6,466 | 44,604 | 3,053 |
| 18 | Tax Other Than Income Tax | Line 470 | 532,791 | (293,922) | 238,869 | 18,254 | 220,615 | 140,643 | 12,142 | 716 | 51,642 | 606 | 6,767 | 1,186 | 6,686 | 226 |
| 19 | Gain/Loss on Disposition | Line 471 | | (982) | (982) | - | (982) | (625) | (54) | (3) | (231) | (3) | (30) | (5) | (31) | (1) |
| 20 | Operating Expense before Tax | | 4,411,580 | (2,250,318) | 2,161,262 | 95,067 | 2,066,195 | 1,328,020 | 114,635 | 7,840 | 459,434 | 5,482 | 64,167 | 16,165 | 66,918 | 3,535 |
| 21 | Income Tax Expense | Line 517 | 84,349 | (56,570) | 27,779 | 28,892 | (1,113) | 1,570 | 9,049 | (369) | (4,489) | 58 | (4,293) | (2,102) | (2,361) | 1,826 |
| 22 | Total Operating Expense | | 4,495,929 | (2,306,888) | 2,189,041 | 123,959 | 2,065,082 | 1,329,590 | 123,684 | 7,471 | 454,944 | 5,540 | 59,873 | 14,063 | 64,556 | 5,361 |
| 23 | | | | | | | | | | | | | | | | |
| 24 | **Return** | | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,323,086 | (241,288) | 1,081,799 | 123,495 | 958,304 | 614,304 | 79,160 | 2,054 | 213,087 | 2,757 | 17,904 | (1,591) | 24,260 | 6,369 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (610,062) | - | (610,062) | (0) | (610,062) | (383,601) | (6,976) | (2,906) | (158,087) | (1,568) | (30,450) | (9,187) | (22,080) | 4,793 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (819,944) | - | (819,944) | (0) | (819,944) | (515,572) | (9,375) | (3,906) | (212,475) | (2,107) | (40,925) | (12,348) | (29,677) | 6,441 |
| 30 | | | | | | | | | | | | | | | | |
| 31 | **Total Class Cost of Service** | Ln 26+22-12 | 6,149,223 | (2,548,176) | 3,601,048 | 19,911 | 3,581,137 | 2,285,223 | 206,601 | 12,143 | 821,217 | 9,832 | 107,742 | 20,562 | 110,880 | 6,937 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | | | | | 4.32% | 4.35% | 6.49% | 2.93% | 4.06% | 4.50% | 2.62% | -1.48% | 3.70% | 28.54% |
| 34 | Rate of Return Requested | JSS Sch. 14 | | | | | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | | |
| 36 | Revenues @ Present Rates | Ln 11 | | | | | 2,971,075 | 1,901,622 | 199,625 | 9,237 | 663,130 | 8,264 | 77,292 | 11,374 | 88,800 | 11,729 |
| 37 | Increase/(Decrease) Justified | Ln 29 | | | | | 819,944 | 515,572 | 9,375 | 3,906 | 212,475 | 2,107 | 40,925 | 12,348 | 29,677 | (6,441) |
| 38 | Percent Increase/(Decrease) | Ln 37 / Ln 36 | | | | | 27.60% | 27.11% | 4.70% | 42.29% | 32.04% | 25.50% | 52.95% | 108.56% | 33.42% | -54.92% |
| 39 | | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,129,012 | (2,721) | 7,126,291 | 14 | 7,126,277 | 4,445,514 | 381,826 | 24,586 | 1,947,540 | 21,450 | 298,448 | 6,912 | - | - |
| 44 | Production Intermediate Demand | | 648,022 | 0 | 648,022 | 30,847 | 617,175 | 385,006 | 33,068 | 2,129 | 168,668 | 1,858 | 25,847 | 599 | - | - |
| 45 | Production Peaking Demand | | 665,362 | 0 | 665,362 | 14,689 | 650,673 | 405,903 | 34,863 | 2,245 | 177,822 | 1,959 | 27,250 | 631 | - | - |
| 46 | Production Solar Demand | | 3,459,132 | 0 | 3,459,132 | 7 | 3,459,126 | 2,157,872 | 185,340 | 11,934 | 945,344 | 10,412 | 144,868 | 3,355 | - | - |
| 47 | Retail 100%, Removed | | 39,970 | (39,970) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,941,499 | (42,691) | 11,898,807 | 45,557 | 11,853,250 | 7,394,295 | 635,097 | 40,894 | 3,239,375 | 35,678 | 496,414 | 11,498 | 0 | 0 |
| 49 | Production Plant Allocators | | | | | | 0.99617 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | | 84,165 | 0 | 84,165 | 52,504 | 4,510 | 290 | 23,002 | 253 | 3,525 | 82 | - | - |
| 53 | Production Intermediate Demand | | 5,199 | | 5,199 | 247 | 4,952 | 3,089 | 265 | 17 | 1,353 | 15 | 207 | 5 | - | - |
| 54 | Production Peaking Demand | | 44,954 | | 44,954 | 992 | 43,962 | 27,424 | 2,355 | 152 | 12,014 | 132 | 1,841 | 43 | - | - |
| 55 | Production Solar Demand | | 48,750 | | 48,750 | 0 | 48,750 | 30,411 | 2,612 | 168 | 13,323 | 147 | 2,042 | 47 | - | - |
| 56 | Transmission | | 7,818,087 | (923,423) | 6,894,664 | 2,073,653 | 4,821,012 | 3,044,092 | 257,758 | 15,912 | 1,294,749 | 13,693 | 193,097 | 1,712 | - | - |
| 57 | Transmission - Radials | | 45,419 | 0 | 45,419 | - | 45,419 | 28,678 | 2,428 | 150 | 12,198 | 129 | 1,819 | 16 | - | - |
| 58 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 8,046,575 | (923,423) | 7,123,152 | 2,074,893 | 5,048,259 | 3,186,199 | 269,929 | 16,689 | 1,356,639 | 14,369 | 202,531 | 1,904 | 0 | 0 |
| 60 | Transmission Plant Allocators | | | | | | 0.70871 | 0.63115 | 0.05347 | 0.00331 | 0.26873 | 0.00285 | 0.04012 | 0.00038 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 62 | Total Prod and Trans Plant | | 19,988,074 | (966,114) | 19,021,960 | 2,120,450 | 16,901,510 | 10,580,494 | 905,026 | 57,583 | 4,596,013 | 50,048 | 698,945 | 13,402 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | | | | | 0.88853 | 0.62601 | 0.05355 | 0.00341 | 0.27193 | 0.00296 | 0.04135 | 0.00079 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 6,851,070 | (905,174) | 5,945,895 | - | 5,945,895 | 3,833,346 | 346,158 | 15,872 | 1,532,479 | 24,662 | 140,259 | 53,119 | - | - |
| 67 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,443,511 | (878,910) | 2,564,602 | - | 2,564,602 | 2,001,835 | 166,194 | 3,370 | 370,617 | - | 11,306 | 11,279 | - | - |
| 69 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 768,242 | (596) | 767,646 | - | 767,646 | 671,167 | 48,776 | 5,502 | 18,001 | 0 | 25 | 24,175 | - | - |
| 71 | Distribution Metering | | 544,572 | (54) | 544,519 | - | 544,519 | 439,628 | 44,648 | 3,798 | 37,485 | 133 | 1,021 | 17,807 | - | - |
| 72 | Lighting Facilities | | 971,578 | (50,646) | 920,933 | - | 920,933 | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | 30,035 | 0 | 30,035 | - | 30,035 | - | - | - | - | - | - | - | - | 30,035 |
| 74 | Distribution IS Equipment | | 7,793 | 0 | 7,793 | - | 7,793 | - | - | - | - | - | 7,793 | - | - | - |
| 75 | Distribution Plant Total | | 12,616,801 | (1,835,379) | 10,781,422 | 0 | 10,781,422 | 6,945,977 | 605,776 | 28,542 | 1,958,581 | 24,795 | 160,404 | 106,380 | 920,933 | 30,035 |
| 76 | Distribution Plant Allocators | | | | | | 1.00000 | 0.64425 | 0.05619 | 0.00265 | 0.18166 | 0.00230 | 0.01488 | 0.00987 | 0.08542 | 0.00279 |
| 77 | | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 20,663,377 | (2,758,802) | 17,904,575 | 2,074,893 | 15,829,682 | 10,132,176 | 875,705 | 45,231 | 3,315,219 | 39,165 | 362,935 | 108,284 | 920,933 | 30,035 |
| 79 | Total Trans and Dist Plant Allocators | | | | | | 0.88411 | 0.64007 | 0.05532 | 0.00286 | 0.20943 | 0.00247 | 0.02293 | 0.00684 | 0.05818 | 0.00190 |
| 80 | | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 32,604,875 | (2,801,493) | 29,803,382 | 2,120,450 | 27,682,932 | 17,526,471 | 1,510,802 | 86,125 | 6,554,594 | 74,843 | 859,349 | 119,782 | 920,933 | 30,035 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.92885 | 0.63311 | 0.05458 | 0.00311 | 0.23677 | 0.00270 | 0.03104 | 0.00433 | 0.03327 | 0.00108 |
| 83 | | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 85 | Labor | | 1,356,382 | (3,323) | 1,353,059 | 36,127 | 1,316,932 | 862,964 | 74,825 | 6,097 | 283,436 | 3,736 | 43,948 | 15,785 | 25,316 | 826 |
| 86 | Retail 100%, Class = # Bills | | 135,179 | | 135,179 | - | 135,179 | 118,154 | 8,597 | 969 | 3,194 | 0 | 10 | 4,256 | - | - |
| 87 | Retail 100%, Removed | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,491,561 | (3,323) | 1,488,238 | 36,127 | 1,452,111 | 981,118 | 83,422 | 7,065 | 286,630 | 3,736 | 43,957 | 20,041 | 25,316 | 826 |
| 89 | General & Intangible Plant Allocators | | | | | | 0.97573 | 0.67565 | 0.05745 | 0.00487 | 0.19739 | 0.00257 | 0.03027 | 0.01380 | 0.01743 | 0.00057 |
| 90 | | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 110,579 | | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | - | - |
| 93 | Energy Storage Plant Total | | 110,579 | 0 | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | | |
| 97 | Labor | | 658,255 | (658,255) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | 0 | (2,005) | - | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | - | - |
| 99 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | 111,202 | (111,202) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | (2,490) | | (2,490) | (2,490) | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | 0 | 0 |
| 104 | | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 106 | Total Gross Electric Plant Allocators | | | | | | 0.93138 | 0.63483 | 0.05472 | 0.00321 | 0.23518 | 0.00271 | 0.03113 | 0.00481 | 0.03236 | 0.00106 |
| 107 | | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,342,595 | (6,457) | 3,336,138 | 7 | 3,336,131 | 2,081,145 | 178,750 | 11,510 | 911,731 | 10,042 | 139,717 | 3,236 | - | - |
| 112 | Production Intermediate Demand | | 474,088 | 22,933 | 497,021 | 23,659 | 473,362 | 295,293 | 25,363 | 1,633 | 129,365 | 1,425 | 19,824 | 459 | - | - |
| 113 | Production Peaking Demand | | 461,766 | 33,002 | 494,768 | 10,923 | 483,845 | 301,832 | 25,924 | 1,669 | 132,230 | 1,456 | 20,263 | 469 | - | - |
| 114 | Production Solar Demand | | 461,520 | 14,238 | 475,758 | 1 | 475,758 | 296,787 | 25,491 | 1,641 | 130,020 | 1,432 | 19,925 | 461 | - | - |
| 115 | Retail 100%, Removed | | 11,097 | (11,097) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,751,066 | 52,620 | 4,803,685 | 34,590 | 4,769,096 | 2,975,057 | 255,528 | 16,453 | 1,303,346 | 14,355 | 199,730 | 4,626 | 0 | 0 |
| 117 | Production Plant Allocators | | | | | | 0.99280 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14,416 | | 14,416 | 0 | 14,416 | 8,993 | 772 | 50 | 3,940 | 43 | 604 | 14 | - | - |
| 121 | Production Intermediate Demand | | 2,181 | | 2,181 | 104 | 2,077 | 1,296 | 111 | 7 | 568 | 6 | 87 | 2 | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 122 | Production Peaking Demand | | 2,670 | | 2,670 | 59 | 2,611 | 1,629 | 140 | 9 | 714 | 8 | 109 | 3 | - | - |
| 123 | Production Solar Demand | | 1,968 | | 1,968 | 0 | 1,968 | 1,227 | 105 | 7 | 538 | 6 | 82 | 2 | - | - |
| 124 | Transmission | | 1,041,285 | (23,867) | 1,017,418 | 306,000 | 711,417 | 449,204 | 38,036 | 2,348 | 191,061 | 2,021 | 28,494 | 253 | - | - |
| 125 | Transmission - Radials | | 5,451 | | 5,451 | - | 5,451 | 3,442 | 291 | 18 | 1,464 | 15 | 218 | 2 | - | - |
| 126 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 1,067,971 | (23,867) | 1,044,104 | 306,163 | 737,940 | 465,791 | 39,457 | 2,439 | 198,284 | 2,100 | 29,595 | 275 | 0 | 0 |
| 128 | Transmission Plant Allocators | | | | | | 0.70677 | 0.63120 | 0.05347 | 0.00330 | 0.26870 | 0.00285 | 0.04011 | 0.00037 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,819,036 | 28,753 | 5,847,789 | 340,753 | 5,507,036 | 3,440,849 | 294,985 | 18,892 | 1,501,630 | 16,455 | 229,325 | 4,901 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | | | | | 0.94173 | 0.62481 | 0.05357 | 0.00343 | 0.27267 | 0.00299 | 0.04164 | 0.00089 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 1,038,340 | (15,441) | 1,022,898 | - | 1,022,898 | 659,467 | 59,551 | 2,731 | 263,639 | 4,243 | 24,129 | 9,138 | - | - |
| 135 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 680,588 | (46,974) | 633,614 | - | 633,614 | 494,576 | 41,060 | 833 | 91,565 | - | 2,793 | 2,787 | - | - |
| 137 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 233,764 | 9,997 | 243,762 | - | 243,762 | 213,125 | 15,489 | 1,747 | 5,716 | 0 | 8 | 7,677 | - | - |
| 139 | Distribution Metering | | 185,679 | 3,820 | 189,499 | - | 189,499 | 152,996 | 15,538 | 1,322 | 13,045 | 46 | 355 | 6,197 | - | - |
| 140 | EV Solution | | 8,658 | 0 | 8,658 | - | 8,658 | - | - | - | - | - | - | - | - | 8,658 |
| 141 | Lighting Facilities | | 286,494 | 4,140 | 290,634 | - | 290,634 | - | - | - | - | - | - | - | 290,634 | - |
| 142 | Distribution IS Equipment | | 3,444 | 0 | 3,444 | - | 3,444 | - | - | - | - | - | 3,444 | - | - | - |
| 143 | Distribution Plant Total | | 2,436,967 | (44,458) | 2,392,509 | 0 | 2,392,509 | 1,520,165 | 131,638 | 6,632 | 373,965 | 4,289 | 30,730 | 25,799 | 290,634 | 8,658 |
| 144 | Distribution Plant Allocators | | | | | | 1.00000 | 0.63539 | 0.05502 | 0.00277 | 0.15631 | 0.00179 | 0.01284 | 0.01078 | 0.12148 | 0.00362 |
| 145 | | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,504,937 | (68,325) | 3,436,613 | 306,163 | 3,130,449 | 1,985,956 | 171,095 | 9,071 | 572,249 | 6,389 | 60,325 | 26,073 | 290,634 | 8,658 |
| 147 | Total Trans and Dist Plant Allocators | | | | | | 0.91091 | 0.63440 | 0.05465 | 0.00290 | 0.18280 | 0.00204 | 0.01927 | 0.00833 | 0.09284 | 0.00277 |
| 148 | | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 8,256,003 | (15,705) | 8,240,298 | 340,753 | 7,899,545 | 4,961,014 | 426,623 | 25,524 | 1,875,595 | 20,744 | 260,055 | 30,699 | 290,634 | 8,658 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.95865 | 0.62801 | 0.05401 | 0.00323 | 0.23743 | 0.00263 | 0.03292 | 0.00389 | 0.03679 | 0.00110 |
| 151 | | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 153 | Labor | | 719,563 | (10,144) | 709,418 | 18,941 | 690,477 | 452,458 | 39,231 | 3,197 | 148,607 | 1,959 | 23,042 | 8,276 | 13,273 | 433 |
| 154 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 57,436 | 0 | 57,436 | - | 57,436 | 50,202 | 3,653 | 412 | 1,357 | 0 | 4 | 1,808 | - | - |
| 156 | General & Intangible Plant Total | | 776,999 | (10,144) | 766,855 | 18,941 | 747,913 | 502,661 | 42,884 | 3,608 | 149,965 | 1,959 | 23,046 | 10,085 | 13,273 | 433 |
| 157 | General & Intangible Plant Allocators | | | | | | 0.97530 | 0.67208 | 0.05734 | 0.00482 | 0.20051 | 0.00262 | 0.03081 | 0.01348 | 0.01775 | 0.00058 |
| 158 | | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 2,670 | (68) | 2,602 | 7 | 2,595 | 1,382 | 143 | 13 | 856 | 13 | 165 | 22 | - | - |
| 161 | Energy Storage Plant Total | | 2,670 | (68) | 2,602 | 7 | 2,595 | 1,382 | 143 | 13 | 856 | 13 | 165 | 22 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | 0 | 2,928 | - | 2,928 | 2,560 | 186 | 21 | 69 | 0 | 0 | 92 | - | - |
| 167 | Retail 100%, Removed | | 449,249 | (449,249) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | (591) | 0 | (591) | (591) | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 451,586 | (449,249) | 2,337 | (591) | 2,928 | 2,560 | 186 | 21 | 69 | 0 | 0 | 92 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 9,487,258 | (475,166) | 9,012,092 | 359,110 | 8,652,981 | 5,467,616 | 469,836 | 29,167 | 2,026,485 | 22,716 | 283,267 | 40,898 | 303,907 | 9,091 |
| 172 | Total Accum Deprec Allocators | | | | | | 0.96015 | 0.63188 | 0.05430 | 0.00337 | 0.23419 | 0.00263 | 0.03274 | 0.00473 | 0.03512 | 0.00105 |
| 173 | | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,941,499 | (42,691) | 11,898,807 | 45,557 | 11,853,250 | 7,394,295 | 635,097 | 40,894 | 3,239,375 | 35,678 | 496,414 | 11,498 | 0 | 0 |
| 177 | Production Reserve | | (4,751,066) | (52,620) | (4,803,685) | (34,590) | (4,769,096) | (2,975,057) | (255,528) | (16,453) | (1,303,346) | (14,355) | (199,730) | (4,626) | 0 | 0 |
| 178 | Production Net Plant | | 7,190,433 | (95,311) | 7,095,122 | 10,967 | 7,084,155 | 4,419,237 | 379,569 | 24,440 | 1,936,029 | 21,323 | 296,684 | 6,872 | 0 | 0 |
| 179 | Production Net Plant Allocators | | | | | | 0.99845 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 8,046,575 | (923,423) | 7,123,152 | 2,074,893 | 5,048,259 | 3,186,199 | 269,929 | 16,689 | 1,356,639 | 14,369 | 202,531 | 1,904 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 182 | Transmission Reserve | | (1,067,971) | 23,867 | (1,044,104) | (306,163) | (737,940) | (465,791) | (39,457) | (2,439) | (198,284) | (2,100) | (29,595) | (275) | 0 | 0 |
| 183 | Transmission Net Plant | | 6,978,605 | (899,556) | 6,079,049 | 1,768,730 | 4,310,319 | 2,720,408 | 230,472 | 14,250 | 1,158,355 | 12,270 | 172,935 | 1,629 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | | | | | 0.70905 | 0.63114 | 0.05347 | 0.00331 | 0.26874 | 0.00285 | 0.04012 | 0.00038 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 12,616,801 | (1,835,379) | 10,781,422 | - | 10,781,422 | 6,945,977 | 605,776 | 28,542 | 1,958,581 | 24,795 | 160,404 | 106,380 | 920,933 | 30,035 |
| 187 | Distribution Reserve | | (2,436,967) | 44,458 | (2,392,509) | - | (2,392,509) | (1,520,165) | (131,638) | (6,632) | (373,965) | (4,289) | (30,730) | (25,799) | (290,634) | (8,658) |
| 188 | Distribution Net Plant | | 10,179,835 | (1,790,921) | 8,388,913 | 0 | 8,388,913 | 5,425,812 | 474,138 | 21,910 | 1,584,615 | 20,506 | 129,674 | 80,581 | 630,299 | 21,376 |
| 189 | Distribution Net Plant Allocators | | | | | | 1.00000 | 0.64678 | 0.05652 | 0.00261 | 0.18889 | 0.00244 | 0.01546 | 0.00961 | 0.07513 | 0.00255 |
| 190 | | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,491,561 | (3,323) | 1,488,238 | 36,127 | 1,452,111 | 981,118 | 83,422 | 7,065 | 286,630 | 3,736 | 43,957 | 20,041 | 25,316 | 826 |
| 192 | General & Intangible Reserve | | (776,999) | 10,144 | (766,855) | (18,941) | (747,913) | (502,661) | (42,884) | (3,608) | (149,965) | (1,959) | (23,046) | (10,085) | (13,273) | (433) |
| 193 | General & Intangible Net Plant | | 714,562 | 6,821 | 721,383 | 17,185 | 704,198 | 478,457 | 40,538 | 3,457 | 136,665 | 1,777 | 20,911 | 9,957 | 12,043 | 393 |
| 194 | General & Intangible Net Plant Allocators | | | | | | 0.97618 | 0.67944 | 0.05757 | 0.00491 | 0.19407 | 0.00252 | 0.02969 | 0.01414 | 0.01710 | 0.00056 |
| 195 | | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 110,579 | 0 | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | 0 | 0 |
| 197 | Energy Storage Reserve | | (2,670) | 68 | (2,602) | (7) | (2,595) | (1,382) | (143) | (13) | (856) | (13) | (165) | (22) | 0 | 0 |
| 198 | Energy Storage Net Plant | | 107,909 | 68 | 107,977 | 309 | 107,668 | 57,345 | 5,920 | 560 | 35,527 | 550 | 6,866 | 900 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | 0 | 0 |
| 202 | Other Reserve | | (451,586) | 449,249 | (2,337) | 591 | (2,928) | (2,560) | (186) | (21) | (69) | (0) | (0) | (92) | (0) | (0) |
| 203 | Other Net Plant | | 313,376 | (320,208) | (6,831) | (1,898) | (4,933) | (4,312) | (314) | (35) | (117) | (0) | (0) | (155) | (0) | (0) |
| 204 | Other Net Plant Allocators | | | | | | 0.72213 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 207 | Total Reserve | | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 208 | Total Net Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 209 | Total Net Plant Allocators | | | | | | 0.91980 | 0.63607 | 0.05490 | 0.00314 | 0.23560 | 0.00274 | 0.03045 | 0.00485 | 0.03120 | 0.00106 |
| 210 | | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 200,759 | (2) | 200,757 | 0 | 200,757 | 125,236 | 10,757 | 693 | 54,865 | 604 | 8,408 | 195 | - | - |
| 214 | Production Intermediate Demand | | 35,743 | 0 | 35,743 | 1,701 | 34,042 | 21,236 | 1,824 | 117 | 9,303 | 102 | 1,426 | 33 | - | - |
| 215 | Production Peaking Demand | | 15,346 | 0 | 15,346 | 339 | 15,007 | 9,362 | 804 | 52 | 4,101 | 45 | 628 | 15 | - | - |
| 216 | Production Solar Demand | | 256,551 | (1,126) | 255,425 | 0 | 255,424 | 159,339 | 13,686 | 881 | 69,805 | 769 | 10,697 | 248 | - | - |
| 217 | Transmission | | 306,180 | (30,597) | 275,582 | 82,885 | 192,698 | 121,674 | 10,303 | 636 | 51,752 | 547 | 7,718 | 68 | - | - |
| 218 | Distribution Primary | | 584,199 | (403,980) | 180,219 | - | 180,219 | 116,188 | 10,492 | 481 | 46,449 | 748 | 4,251 | 1,610 | - | - |
| 219 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 418,482 | (383,985) | 34,497 | - | 34,497 | 26,927 | 2,236 | 45 | 4,985 | - | 152 | 152 | - | - |
| 221 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 4,358 | 0 | 4,358 | - | 4,358 | 3,810 | 277 | 31 | 102 | 0 | 0 | 137 | - | - |
| 223 | Distribution Metering | | 3,056 | 0 | 3,056 | - | 3,056 | 2,467 | 251 | 21 | 210 | 1 | 6 | 100 | - | - |
| 224 | Lighting Facilities | | 22,694 | (21,186) | 1,508 | - | 1,508 | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | 648 | 0 | 648 | - | 648 | - | - | - | - | - | 648 | - | - | - |
| 226 | Labor | | 16,368 | (2,759) | 13,609 | 363 | 13,245 | 8,680 | 753 | 61 | 2,851 | 38 | 442 | 159 | 255 | 8 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | 0 | (13,053) | - | (13,053) | (8,303) | (717) | (41) | (3,075) | (36) | (398) | (63) | (407) | (14) |
| 228 | Retail 100%, Removed | | 739 | (739) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 230 | Total Construction Work in Progress Allocator | | | | | | 0.91536 | 0.63596 | 0.05493 | 0.00323 | 0.26165 | 0.00306 | 0.03684 | 0.00288 | 0.00147 | (0.00001) |
| 231 | | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 0 | 98,700 | 0 | 98,700 | 61,571 | 5,288 | 341 | 26,974 | 297 | 4,134 | 96 | - | - |
| 235 | Production Peaking Demand | | 1,175 | 0 | 1,175 | 26 | 1,149 | 717 | 62 | 4 | 314 | 3 | 48 | 1 | - | - |
| 236 | Transmission | | 23,808 | 0 | 23,808 | 7,161 | 16,648 | 10,512 | 890 | 55 | 4,471 | 47 | 667 | 6 | - | - |
| 237 | Distribution Primary | | 2,557 | 0 | 2,557 | - | 2,557 | 1,649 | 149 | 7 | 659 | 11 | 60 | 23 | - | - |
| 238 | Labor | | 3,462 | 0 | 3,462 | 92 | 3,370 | 2,208 | 191 | 16 | 725 | 10 | 112 | 40 | 65 | 2 |
| 239 | Plant Held for Future Use Total | | 129,703 | 0 | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 240 | Plant Held for Future Use Allocator | | | | | | 0.94388 | 0.62616 | 0.05375 | 0.00345 | 0.27072 | 0.00301 | 0.04102 | 0.00136 | 0.00053 | 0.00002 |
| 241 | | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 243 | **Working Capital** | | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 0 | 65,502 | 0 | 65,502 | 40,862 | 3,510 | 226 | 17,901 | 197 | 2,743 | 64 | - | - |
| 245 | Production Intermediate Demand | | 0 | 4,413 | 4,413 | 210 | 4,203 | 2,622 | 225 | 15 | 1,149 | 13 | 176 | 4 | - | - |
| 246 | Production Peaking Demand | | 0 | 4,695 | 4,695 | 104 | 4,591 | 2,864 | 246 | 16 | 1,255 | 14 | 192 | 4 | - | - |
| 247 | Production Base Energy | | 107,988 | 0 | 107,988 | 1 | 107,988 | 57,515 | 5,938 | 561 | 35,633 | 551 | 6,887 | 902 | - | - |
| 248 | Production Intermediate Energy | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 96,425 | 0 | 96,425 | 3,469 | 92,956 | 49,509 | 5,111 | 483 | 30,673 | 475 | 5,928 | 777 | - | - |
| 250 | Production Solar Demand | | 981 | 0 | 981 | 0 | 981 | 612 | 53 | 3 | 268 | 3 | 41 | 1 | - | - |
| 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 | | (365,121) | 0 | (365,121) | (9,916) | (355,205) | (235,190) | (20,252) | (1,668) | (72,971) | (955) | (11,141) | (4,542) | (8,349) | (137) |
| 255 | Retail 100%, Class = # Bills | | 144,341 | 751 | 145,092 | - | 145,092 | 126,818 | 9,227 | 1,040 | 3,429 | 0 | 10 | 4,568 | - | - |
| 256 | Retail 100%, Class = Prod | | (202,619) | 0 | (202,619) | - | (202,619) | (126,397) | (10,856) | (699) | (55,374) | (610) | (8,486) | (197) | - | - |
| 257 | Retail 100%, Class = Net Plant | | 475,399 | (46,879) | 428,519 | - | 428,519 | 272,569 | 23,524 | 1,344 | 100,959 | 1,174 | 13,050 | 2,077 | 13,368 | 453 |
| 258 | Retail 100%, Class = T&D | | (107,911) | 19,561 | (88,349) | - | (88,349) | (56,550) | (4,888) | (252) | (18,503) | (219) | (2,026) | (604) | (5,140) | (168) |
| 259 | Retail 100%, Class = Metering | | 1,739 | 0 | 1,739 | - | 1,739 | 1,404 | 143 | 12 | 120 | 0 | 3 | 57 | - | - |
| 260 | Retail 100%, Removed | | 393,949 | (393,949) | (0) | - | (0) | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | 27,572 | 0 | 27,572 | 27,572 | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,911) | 0 | (8,911) | (34) | (8,877) | (5,537) | (476) | (31) | (2,426) | (27) | (372) | (9) | - | - |
| 263 | Gross Total Plant | | 406,094 | 0 | 406,094 | 27,865 | 378,229 | 240,112 | 20,696 | 1,213 | 88,953 | 1,024 | 11,774 | 1,820 | 12,239 | 399 |
| 264 | Gross Trans Plant | | (16,575) | 0 | (16,575) | (4,828) | (11,747) | (7,414) | (628) | (39) | (3,157) | (33) | (471) | (4) | - | - |
| 265 | Total Working Capital | | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 266 | Total Working Capital Allocator | | | | | | 0.92684 | 0.64617 | 0.05608 | 0.00395 | 0.22719 | 0.00286 | 0.03252 | 0.00873 | 0.02152 | 0.00097 |
| 267 | | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 271 | Accumulated Depreciation | | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 272 | Net Electric Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 273 | Construction Work in Progress | | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 274 | Plant Held for Future Use | | 129,703 | 0 | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 275 | Working Capital | | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 276 | Total Rate Base | | 28,237,463 | (4,107,007) | 24,130,456 | 1,932,303 | 22,198,153 | 14,124,017 | 1,219,140 | 70,206 | 5,253,476 | 61,220 | 684,381 | 107,519 | 655,879 | 22,313 |
| 277 | Total Rate Base Allocator | | | | | | 0.91992 | 0.63627 | 0.05492 | 0.00316 | 0.23666 | 0.00276 | 0.03083 | 0.00484 | 0.02955 | 0.00101 |
| 278 | | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 5,343,671 | (2,585,701) | 2,757,971 | - | 2,757,971 | 1,831,396 | 193,594 | 8,848 | 632,365 | 7,925 | 72,578 | 11,265 | - | - |
| 282 | Production Solar Demand | | 75,050 | 37,525 | 112,575 | (0) | 112,574 | 70,226 | 6,032 | 388 | 30,765 | 339 | 4,715 | 109 | - | - |
| 283 | EV Solution | | 11,729 | - | 11,729 | - | 11,729 | - | - | - | - | - | - | - | - | 11,729 |
| 284 | Lighting Facilities Revenue | | 88,800 | - | 88,800 | - | 88,800 | - | - | - | - | - | - | - | 88,800 | - |
| 285 | Retail Revenue | | 5,519,251 | (2,548,176) | 2,971,075 | (0) | 2,971,075 | 1,901,622 | 199,625 | 9,237 | 663,130 | 8,264 | 77,292 | 11,374 | 88,800 | 11,729 |
| 286 | Wholesale 100% | | 19,911 | - | 19,911 | 19,911 | - | - | - | - | - | - | - | - | - | - |
| 287 | Total Class Revenue | | 5,539,161 | (2,548,176) | 2,990,985 | 19,910 | 2,971,075 | 1,901,622 | 199,625 | 9,237 | 663,130 | 8,264 | 77,292 | 11,374 | 88,800 | 11,729 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | | | | | 0.99334 | 0.66404 | 0.07019 | 0.00321 | 0.22929 | 0.00287 | 0.02632 | 0.00408 | - | - |
| 289 | | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 6,344,729 | (2,491,606) | 3,853,123 | 218,562 | 3,634,561 | 2,325,925 | 200,771 | 12,800 | 830,608 | 9,807 | 112,520 | 23,761 | 113,258 | 5,112 |
| 292 | Less Lighting Facilities | | (118,369) | | (118,369) | | (118,369) | | | | | | | | (113,258) | (5,112) |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 6,226,359 | (2,491,606) | 3,734,754 | 218,562 | 3,516,192 | 2,325,925 | 200,771 | 12,800 | 830,608 | 9,807 | 112,520 | 23,761 | - | - |
| 294 | Function Allocator for Electric Revenue | | | | | | 1.00000 | 0.66149 | 0.05710 | 0.00364 | 0.23622 | 0.00279 | 0.03200 | 0.00676 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | | |
| 298 | Transmission | | 15,339 | 0 | 15,339 | 4,613 | 10,726 | 6,772 | 573 | 35 | 2,881 | 30 | 430 | 4 | - | - |
| 299 | Distribution Primary | | 239 | 0 | 239 | - | 239 | 154 | 14 | 1 | 62 | 1 | 6 | 2 | - | - |
| 300 | Distribution Secondary | | 7,228 | 0 | 7,228 | - | 7,228 | 5,642 | 468 | 9 | 1,045 | - | 32 | 32 | - | - |
| 301 | Distribution Service | | 33,309 | 0 | 33,309 | - | 33,309 | 29,123 | 2,116 | 239 | 781 | 0 | 1 | 1,049 | - | - |
| 302 | Lighting Facilities | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | 0 | 274 | - | 274 | 240 | 17 | 2 | 6 | 0 | 0 | 9 | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 304 | Retail 100%, Class = Prod | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | 222,883 | 0 | 222,883 | 222,883 | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 582 | 0 | 582 | 47 | 536 | 341 | 29 | 2 | 127 | 1 | 17 | 3 | 16 | 1 |
| 307 | Total Revenue Credits | | 279,855 | 0 | 279,855 | 227,543 | 52,312 | 42,272 | 3,219 | 288 | 4,901 | 33 | 485 | 1,098 | 16 | 1 |
| 308 | Total Revenue Credits Allocator | | | | | | 0.18692 | 0.80808 | 0.06154 | 0.00550 | 0.09369 | 0.00063 | 0.00927 | 0.02099 | 0.00030 | 0.00001 |
| 309 | | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 38,288 | | 38,288 | | 38,288 | 23,885 | 2,051 | 132 | 10,464 | 115 | 1,603 | 37 | - | - |
| 314 | Production Intermediate Demand | | 3,239 | | 3,239 | | 3,085 | 1,924 | 165 | 11 | 843 | 9 | 129 | 3 | - | - |
| 315 | Production Peaking Demand | | 6,218 | | 6,218 | | 6,080 | 3,793 | 326 | 21 | 1,662 | 18 | 255 | 6 | - | - |
| 316 | Production Solar Demand | | 18,023 | | 18,023 | | 18,023 | 11,243 | 966 | 62 | 4,926 | 54 | 755 | 17 | - | - |
| 317 | Production Demand O&M Subtotal | | 65,768 | 0 | 65,768 | 0 | 65,476 | 40,845 | 3,508 | 226 | 17,894 | 197 | 2,742 | 64 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | | | | | 0.99557 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,372 | | 101,372 | | 101,371 | 53,991 | 5,574 | 527 | 33,450 | 517 | 6,465 | 847 | - | - |
| 322 | Production Intermediate Energy | | 8,612 | | 8,612 | | 8,132 | 4,331 | 447 | 42 | 2,683 | 42 | 519 | 68 | - | - |
| 323 | Production Peaking Energy | | 8,545 | | 8,545 | | 8,237 | 4,387 | 453 | 43 | 2,718 | 42 | 525 | 69 | - | - |
| 324 | Production Solar Energy | | 8,099 | | 8,099 | | 8,098 | 4,313 | 445 | 42 | 2,672 | 41 | 516 | 68 | - | - |
| 325 | Production Energy O&M Subtotal | | 126,626 | 0 | 126,626 | 0 | 125,839 | 67,023 | 6,919 | 654 | 41,523 | 642 | 8,025 | 1,052 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | | | | | 0.99378 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 192,394 | 0 | 192,394 | 0 | 191,315 | 107,868 | 10,428 | 880 | 59,417 | 839 | 10,767 | 1,115 | 0 | 0 |
| 329 | Production O&M Total Allocators | | | | | | 0.99439 | 0.56383 | 0.05450 | 0.00460 | 0.31057 | 0.00439 | 0.05628 | 0.00583 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 208 | | 208 | 0 | 208 | 130 | 11 | 1 | 57 | 1 | 9 | 0 | - | - |
| 333 | Production Intermediate Demand | | 13 | | 13 | 1 | 12 | 8 | 1 | 0 | 3 | 0 | 1 | 0 | - | - |
| 334 | Production Peaking Demand | | 111 | | 111 | 2 | 109 | 68 | 6 | 0 | 30 | 0 | 5 | 0 | - | - |
| 335 | Production Solar Demand | | 120 | | 120 | 0 | 120 | 75 | 6 | 0 | 33 | 0 | 5 | 0 | - | - |
| 336 | Transmission | | 33,213 | | 33,213 | 9,989 | 23,224 | 14,664 | 1,242 | 77 | 6,237 | 66 | 930 | 8 | - | - |
| 337 | Transmission - Radials | | 112 | | 112 | - | 112 | 71 | 6 | 0 | 30 | 0 | 4 | 0 | - | - |
| 338 | Transmission O&M Total | | 33,777 | 0 | 33,777 | 9,992 | 23,785 | 15,015 | 1,272 | 79 | 6,390 | 68 | 953 | 9 | 0 | 0 |
| 339 | Transmission O&M Allocators | | | | | | 0.70417 | 0.63128 | 0.05347 | 0.00330 | 0.26865 | 0.00284 | 0.04009 | 0.00037 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 51,842 | | 51,842 | - | 51,842 | 33,423 | 3,018 | 138 | 13,362 | 215 | 1,223 | 463 | - | - |
| 343 | Distribution Secondary | | 20,264 | | 20,264 | - | 20,264 | 15,817 | 1,313 | 27 | 2,928 | - | 89 | 89 | - | - |
| 344 | Distribution Service | | 11,034 | | 11,034 | - | 11,034 | 9,647 | 701 | 79 | 259 | 0 | 0 | 347 | - | - |
| 345 | Distribution Metering | | 10,239 | | 10,239 | - | 10,239 | 8,267 | 840 | 71 | 705 | 2 | 19 | 335 | - | - |
| 346 | Lighting Facilities | | 10,829 | | 10,829 | - | 10,829 | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | 100 | | 100 | - | 100 | - | - | - | - | - | - | - | - | 100 |
| 348 | Distribution IS Equipment | | 26 | | 26 | - | 26 | - | - | - | - | - | 26 | - | - | - |
| 349 | Distribution O&M Total | | 104,333 | 0 | 104,333 | 0 | 104,333 | 67,154 | 5,872 | 316 | 17,254 | 218 | 1,358 | 1,235 | 10,829 | 100 |
| 350 | Distribution O&M Allocators | | | | | | 1.00000 | 0.64365 | 0.05628 | 0.00302 | 0.16537 | 0.00208 | 0.01301 | 0.01183 | 0.10379 | 0.00095 |
| 351 | | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | | |
| 353 | Distribution Service | | 0 | | 0 | | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 241 | | 241 | | 241 | 195 | 20 | 2 | 17 | 0 | 0 | 8 | - | - |
| 355 | Retail 100%, Class = # Bills | | 85,640 | | 85,640 | | 85,640 | 74,854 | 5,446 | 614 | 2,024 | 0 | 6 | 2,696 | - | - |
| 356 | Customer Accounting O&M | | 85,881 | 0 | 85,881 | 0 | 85,881 | 75,049 | 5,466 | 615 | 2,040 | 0 | 7 | 2,704 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | | | | | 1.00000 | 0.87387 | 0.06365 | 0.00716 | 0.02376 | 0.00000 | 0.00008 | 0.03149 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,492 | | 3,492 | | 3,492 | 3,052 | 222 | 25 | 83 | 0 | 0 | 110 | - | - |
| 361 | Customer Serv & Info. O&M | | 3,492 | 0 | 3,492 | 0 | 3,492 | 3,052 | 222 | 25 | 83 | 0 | 0 | 110 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | | | | | 1.00000 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 365 | Retail 100%, Class = # Bills | | 16,845 | | 16,845 | | 16,845 | 14,723 | 1,071 | 121 | 398 | 0 | 1 | 530 | - | - |
| 366 | Sales O&M | | 16,845 | 0 | 16,845 | 0 | 16,845 | 14,723 | 1,071 | 121 | 398 | 0 | 1 | 530 | 0 | 0 |
| 367 | Sales O&M Allocators | | | | | | 1.00000 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | | |
| 370 | Labor | | 224,502 | (6,148) | 218,354 | | 212,524 | 139,264 | 12,075 | 984 | 45,740 | 603 | 7,092 | 2,547 | 4,085 | 133 |
| 371 | Distribution Primary | | 0 | 0 | 0 | | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24,718 | 0 | 24,718 | | 23,021 | 14,615 | 1,260 | 74 | 5,414 | 62 | 717 | 111 | 745 | 24 |
| 373 | Retail 100%, Class = # Bills | | 7,573 | (2,593) | 4,980 | | 4,980 | 4,353 | 317 | 36 | 118 | 0 | 0 | 157 | - | - |
| 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 | | 256,792 | (8,740) | 248,052 | 0 | 240,526 | 158,231 | 13,652 | 1,093 | 51,272 | 665 | 7,809 | 2,815 | 4,830 | 158 |
| 379 | Admin & General O&M Allocators | | | | | | 0.96966 | 0.65786 | 0.05676 | 0.00455 | 0.21317 | 0.00277 | 0.03247 | 0.01170 | 0.02008 | 0.00065 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 2,648,625 | (1,963,852) | 684,773 | 9,992 | 666,176 | 441,092 | 37,982 | 3,128 | 136,854 | 1,790 | 20,895 | 8,518 | 15,659 | 257 |
| 387 | Total O&M Allocators | | | | | | 0.97284 | 0.66213 | 0.05702 | 0.00470 | 0.20543 | 0.00269 | 0.03137 | 0.01279 | 0.02351 | 0.00039 |
| 388 | | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | - | | - | | - | - | - | - | - | - | - | - | - | - |
| 390 | Total Adjusted O&M | | 2,648,625 | (1,963,852) | 684,773 | 9,992 | 666,176 | 441,092 | 37,982 | 3,128 | 136,854 | 1,790 | 20,895 | 8,518 | 15,659 | 257 |
| 391 | | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 334,597 | 3,235 | 337,832 | 1 | 337,831 | 210,746 | 18,101 | 1,166 | 92,326 | 1,017 | 14,148 | 328 | - | - |
| 396 | Production Intermediate Demand | | 53,018 | 7,573 | 60,591 | 2,884 | 57,706 | 35,998 | 3,092 | 199 | 15,771 | 174 | 2,417 | 56 | - | - |
| 397 | Production Peaking Demand | | 18,807 | 11,388 | 30,195 | 667 | 29,529 | 18,421 | 1,582 | 102 | 8,070 | 89 | 1,237 | 29 | - | - |
| 398 | Production Solar Demand | | 121,946 | 8,541 | 130,488 | 0 | 130,487 | 81,401 | 6,992 | 450 | 35,661 | 393 | 5,465 | 127 | - | - |
| 399 | Retail 100%, Removed | | 1,593 | (1,593) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 529,961 | 29,145 | 559,105 | 3,552 | 555,554 | 346,565 | 29,767 | 1,917 | 151,827 | 1,672 | 23,267 | 539 | 0 | 0 |
| 401 | Production Plant Allocators | | | | | | 0.99365 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | | 1,555 | 0 | 1,555 | 970 | 83 | 5 | 425 | 5 | 65 | 2 | - | - |
| 405 | Production Intermediate Demand | | 96 | | 96 | 5 | 91 | 57 | 5 | 0 | 25 | 0 | 4 | 0 | - | - |
| 406 | Production Peaking Demand | | 921 | | 921 | 20 | 900 | 562 | 48 | 3 | 246 | 3 | 38 | 1 | - | - |
| 407 | Production Solar Demand | | 1,023 | | 1,023 | 0 | 1,023 | 638 | 55 | 4 | 280 | 3 | 43 | 1 | - | - |
| 408 | Transmission | | 184,435 | (8,858) | 175,578 | 52,807 | 122,770 | 77,520 | 6,564 | 405 | 32,972 | 349 | 4,917 | 44 | - | - |
| 409 | Transmission - Radials | | 999 | | 999 | - | 999 | 631 | 53 | 3 | 268 | 3 | 40 | 0 | - | - |
| 410 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 189,029 | (8,858) | 180,172 | 52,832 | 127,340 | 80,378 | 6,809 | 421 | 34,216 | 362 | 5,107 | 47 | 0 | 0 |
| 412 | Transmission Plant Allocators | | | | | | 0.70677 | 0.63121 | 0.05347 | 0.00330 | 0.26870 | 0.00285 | 0.04010 | 0.00037 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 718,990 | 20,287 | 739,277 | 56,384 | 682,893 | 426,943 | 36,575 | 2,337 | 186,043 | 2,035 | 28,373 | 586 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | | | | | 0.92373 | 0.62520 | 0.05356 | 0.00342 | 0.27243 | 0.00298 | 0.04155 | 0.00086 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 188,948 | (7,904) | 181,043 | - | 181,043 | 116,719 | 10,540 | 483 | 46,662 | 751 | 4,271 | 1,617 | - | - |
| 419 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 104,353 | (22,901) | 81,452 | - | 81,452 | 63,579 | 5,278 | 107 | 11,771 | - | 359 | 358 | - | - |
| 421 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 21,466 | 3,983 | 25,449 | - | 25,449 | 22,250 | 1,617 | 182 | 597 | 0 | 1 | 801 | - | - |
| 423 | Distribution Metering | | 34,330 | 1,912 | 36,241 | - | 36,241 | 29,260 | 2,972 | 253 | 2,495 | 9 | 68 | 1,185 | - | - |
| 424 | Lighting Facilities | | 40,964 | 1,751 | 42,715 | - | 42,715 | - | - | - | - | - | - | - | 42,715 | - |
| 425 | Distribution IS Equipment | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 426 | EV Solution | | 2,991 | 0 | 2,991 | - | 2,991 | - | - | - | - | - | - | - | - | 2,991 |
| 427 | Distribution Plant Total | | 393,051 | (23,160) | 369,892 | 0 | 369,892 | 231,809 | 20,407 | 1,025 | 61,524 | 760 | 4,699 | 3,962 | 42,715 | 2,991 |
| 428 | Distribution Plant Allocators | | | | | | 1.00000 | 0.62669 | 0.05517 | 0.00277 | 0.16633 | 0.00205 | 0.01270 | 0.01071 | 0.11548 | 0.00809 |
| 429 | | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 582,081 | (32,018) | 550,063 | 52,832 | 497,231 | 312,187 | 27,216 | 1,446 | 95,740 | 1,122 | 9,805 | 4,010 | 42,715 | 2,991 |
| 431 | Total Trans and Dist Plant Allocators | | | | | | 0.90395 | 0.62785 | 0.05473 | 0.00291 | 0.19255 | 0.00226 | 0.01972 | 0.00806 | 0.08591 | 0.00601 |
| 432 | | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,112,041 | (2,873) | 1,109,169 | 56,384 | 1,052,785 | 658,752 | 56,982 | 3,363 | 247,567 | 2,794 | 33,072 | 4,549 | 42,715 | 2,991 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.94917 | 0.62572 | 0.05413 | 0.00319 | 0.23515 | 0.00265 | 0.03141 | 0.00432 | 0.04057 | 0.00284 |
| 435 | | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 437 | Labor | | 70,008 | (2,136) | 67,872 | 1,812 | 66,060 | 43,288 | 3,753 | 306 | 14,218 | 187 | 2,204 | 792 | 1,270 | 41 |
| 438 | Retail 100%, Class = # Bills | | 13,433 | | 13,433 | - | 13,433 | 11,741 | 854 | 96 | 317 | 0 | 1 | 423 | - | - |
| 439 | Retail 100%, Class = Net Plant | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 83,441 | (2,136) | 81,305 | 1,812 | 79,493 | 55,029 | 4,608 | 402 | 14,535 | 187 | 2,205 | 1,215 | 1,270 | 41 |
| 441 | General & Intangible Plant Allocators | | | | | | 0.97771 | 0.69225 | 0.05796 | 0.00506 | 0.18285 | 0.00236 | 0.02774 | 0.01528 | 0.01597 | 0.00052 |
| 442 | | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 7,256 | (184) | 7,072 | 20 | 7,052 | 3,756 | 388 | 37 | 2,327 | 36 | 450 | 59 | - | - |
| 445 | Energy Storage Plant Total | | 7,256 | (184) | 7,072 | 20 | 7,052 | 3,756 | 388 | 37 | 2,327 | 36 | 450 | 59 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | | |
| 449 | Labor | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,513 | 874 | 6,388 | - | 6,388 | 5,583 | 406 | 46 | 151 | 0 | 0 | 201 | - | - |
| 451 | Retail 100%, Class = Net Plant | | 1,074 | 18,752 | 19,826 | - | 19,826 | 12,611 | 1,088 | 62 | 4,671 | 54 | 604 | 96 | 618 | 21 |
| 452 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 4,002 | 6,457 | 10,459 | - | 10,459 | 8,444 | 858 | 73 | 720 | 3 | 20 | 342 | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 0 | 4,383 | - | 4,383 | 2,734 | 235 | 15 | 1,198 | 13 | 184 | 4 | - | - |
| 456 | Retail 100%, Removed | | 12,452 | (12,452) | 0 | - | 0 | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 27,425 | 13,631 | 41,056 | 0 | 41,056 | 29,372 | 2,587 | 196 | 6,740 | 70 | 807 | 643 | 618 | 21 |
| 459 | | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,230,163 | 8,438 | 1,238,602 | 58,216 | 1,180,385 | 746,910 | 64,565 | 3,998 | 271,169 | 3,088 | 36,535 | 6,466 | 44,604 | 3,053 |
| 461 | Total Depreciation Expense Allocators | | | | | | 0.95300 | 0.63277 | 0.05470 | 0.00339 | 0.22973 | 0.00262 | 0.03095 | 0.00548 | 0.03779 | 0.00259 |
| 462 | | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | | |
| 465 | Labor | | 16,879 | 0 | 16,879 | 451 | 16,428 | 10,765 | 933 | 76 | 3,536 | 47 | 548 | 197 | 316 | 10 |
| 466 | Net Total Plant | | 221,990 | 0 | 221,990 | 17,803 | 204,187 | 129,878 | 11,209 | 640 | 48,106 | 560 | 6,218 | 990 | 6,370 | 216 |
| 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 | | 532,791 | (293,922) | 238,869 | 18,254 | 220,615 | 140,643 | 12,142 | 716 | 51,642 | 606 | 6,767 | 1,186 | 6,686 | 226 |
| 471 | Total Taxes Other Allocator | | | | | | 0.92358 | 0.63750 | 0.05504 | 0.00325 | 0.23408 | 0.00275 | 0.03067 | 0.00538 | 0.03030 | 0.00103 |
| 472 | | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 5,819,016 | (2,548,176) | 3,270,840 | 247,454 | 3,023,386 | 1,943,894 | 202,845 | 9,525 | 668,031 | 8,297 | 77,777 | 12,472 | 88,816 | 11,730 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 4,411,580 | (2,250,318) | 2,161,262 | 95,067 | 2,066,195 | 1,328,020 | 114,635 | 7,840 | 459,434 | 5,482 | 64,167 | 16,165 | 66,918 | 3,535 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,407,436 | (297,858) | 1,109,578 | 152,387 | 957,191 | 615,874 | 88,209 | 1,685 | 208,597 | 2,816 | 13,610 | (3,693) | 21,898 | 8,195 |
| 478 | Interest Expense | Line 8 x WACC | 531,147 | (76,722) | 454,426 | 36,389 | 418,036 | 265,984 | 22,959 | 1,322 | 98,934 | 1,153 | 12,888 | 2,025 | 12,352 | 420 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 876,288 | (221,136) | 655,152 | 115,998 | 539,155 | 349,890 | 65,250 | 363 | 109,664 | 1,663 | 722 | (5,718) | 9,547 | 7,774 |
| 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 | 349,890 | 65,250 | 363 | 109,664 | 1,663 | 722 | (5,718) | 9,547 | 7,774 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 484 | State Temporary Differences | JSS Sch. 12 | (778,907) | | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 485 | State Taxable Income | Ln 482:484 | 119,659 | (221,136) | (101,477) | 64,080 | (165,557) | (97,483) | 26,689 | (1,896) | (56,073) | (245) | (21,215) | (9,108) | (13,256) | 7,031 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 6,581 | (12,162) | (5,581) | 3,524 | (9,106) | (5,362) | 1,468 | (104) | (3,084) | (13) | (1,167) | (501) | (729) | 387 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 42,840 | | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 49,421 | (12,162) | 37,259 | 6,464 | 30,795 | 19,968 | 3,651 | 24 | 6,300 | 95 | 75 | (309) | 562 | 429 |
| 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 | 349,890 | 65,250 | 363 | 109,664 | 1,663 | 722 | (5,718) | 9,547 | 7,774 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (778,907) | | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (6,581) | 12,162 | 5,581 | (3,524) | 9,106 | 5,362 | (1,468) | 104 | 3,084 | 13 | 1,167 | 501 | 729 | (387) |
| 497 | Fed. Taxable Income | Ln 493:496 | 113,078 | (208,974) | (95,895) | 60,556 | (156,451) | (92,122) | 25,221 | (1,792) | (52,989) | (231) | (20,049) | (8,607) | (12,527) | 6,644 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 23,746 | (43,884) | (20,138) | 12,717 | (32,855) | (19,346) | 5,297 | (376) | (11,128) | (49) | (4,210) | (1,807) | (2,631) | 1,395 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 23,746 | (43,884) | (20,138) | 12,717 | (32,855) | (19,346) | 5,297 | (376) | (11,128) | (49) | (4,210) | (1,807) | (2,631) | 1,395 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 503 | State Income Tax (Def.) Deductio | Ln 488 x Ln 498 | (8,996) | - | (8,996) | (617) | (8,379) | (5,319) | (458) | (27) | (1,971) | (23) | (261) | (40) | (271) | (9) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | | (117,008) | | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 34,928 | (44,408) | (9,480) | 22,428 | (31,908) | (18,399) | 5,398 | (393) | (10,789) | (36) | (4,369) | (1,793) | (2,923) | 1,397 |
| 509 | | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 30,328 | (56,047) | (25,719) | 16,241 | (41,960) | (24,707) | 6,764 | (481) | (14,212) | (62) | (5,377) | (2,308) | (3,360) | 1,782 |
| 511 | Total Deferred Fed. & St. Income Ta | Ln 488 + Ln 502:503 | 197,414 | - | 197,414 | 13,546 | 183,868 | 116,725 | 10,061 | 589 | 43,243 | 498 | 5,724 | 885 | 5,950 | 194 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 514 | Total Amortization of ITC | Line 504 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 515 | Total Amortization of PTC | Line 505 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 84,349 | (56,570) | 27,779 | 28,892 | (1,113) | 1,570 | 9,049 | (369) | (4,489) | 58 | (4,293) | (2,102) | (2,361) | 1,826 |
| 518 | | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.97% | 25.35% | 26.19% | 25.67% | 26.30% | 26.28% | 25.78% | 29.88% | 26.45% | 26.18% | 47.50% | 24.91% | 27.09% | 25.41% |
| 520 | | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 524 | Interest Expense | Line 8 x WACC | (531,147) | 76,722 | (454,426) | (36,389) | (418,036) | (265,984) | (22,959) | (1,322) | (98,934) | (1,153) | (12,888) | (2,025) | (12,352) | (420) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (778,907) | - | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 533 | Base for FIT Computation | Ln 523:532 | 665,550 | (165,089) | 500,461 | 45,517 | 454,945 | 290,814 | 25,176 | 1,390 | 108,812 | 1,300 | 13,630 | 2,236 | 11,164 | 423 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 176,918 | (43,884) | 133,034 | 12,099 | 120,935 | 77,305 | 6,692 | 369 | 28,925 | 346 | 3,623 | 594 | 2,968 | 112 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 33,526 | (44,408) | (10,882) | 11,204 | (22,086) | (13,143) | (1,084) | (108) | (4,596) | (32) | (1,017) | (84) | (1,984) | (38) |
| 541 | Total FIT - Deferred | Line 532 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 197,097 | (44,408) | 152,689 | 22,428 | 130,261 | 83,571 | 7,252 | 380 | 31,234 | 380 | 3,726 | 649 | 2,946 | 123 |
| 543 | | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 546 | Interest Expense | Line 27 x WACC | (531,147) | 76,722 | (454,426) | (36,389) | (418,036) | (265,984) | (22,959) | (1,322) | (98,934) | (1,153) | (12,888) | (2,025) | (12,352) | (420) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Present Revenue)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 548 | Temporary State Differences | JSS Sch. 12 | (778,907) | - | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 42,840 | - | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 550 | Net FIT Allowable | Line 542 | 197,097 | (44,408) | 152,689 | 22,428 | 130,261 | 83,571 | 7,252 | 380 | 31,234 | 380 | 3,726 | 649 | 2,946 | 123 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 885,309 | (208,974) | 676,335 | 60,556 | 615,779 | 393,449 | 34,051 | 1,887 | 147,121 | 1,754 | 18,495 | 3,023 | 15,422 | 578 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 51,526 | (12,162) | 39,363 | 3,524 | 35,839 | 22,899 | 1,982 | 110 | 8,563 | 102 | 1,076 | 176 | 898 | 34 |
| 555 | Total SIT - Deferred | Line 549 | 42,840 | - | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 94,366 | (12,162) | 82,203 | 6,464 | 75,739 | 48,229 | 4,165 | 238 | 17,947 | 210 | 2,319 | 368 | 2,189 | 76 |
| 557 | | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 291,462 | (56,570) | 234,892 | 28,892 | 206,000 | 131,800 | 11,417 | 618 | 49,180 | 590 | 6,044 | 1,017 | 5,135 | 199 |
| 561 | Total Income Tax Allocator | | | | | | 0.87700 | 0.63981 | 0.05542 | 0.00300 | 0.23874 | 0.00287 | 0.02934 | 0.00494 | 0.02493 | 0.00096 |
| 562 | | | | | | | | | | | | | | | | |
| 563 | | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | | | $24,609 | 1.00000 | 24,609 | 15,352 | 1,319 | 85 | 6,725 | 74 | 1,031 | 24 | - | - |
| 566 | Production Intermediate Demand | | | | 4,507 | 0.95240 | 4,292 | 2,677 | 230 | 15 | 1,173 | 13 | 180 | 4 | - | - |
| 567 | Production Peaking Demand | | | | 3,540 | 0.97792 | 3,461 | 2,159 | 185 | 12 | 946 | 10 | 145 | 3 | - | - |
| 568 | Production Solar Demand | | | | 108 | 1.00000 | 108 | 67 | 6 | 0 | 29 | 0 | 5 | 0 | - | - |
| 569 | Production Base Energy | | | | 41,131 | 1.00000 | 41,131 | 21,907 | 2,262 | 214 | 13,572 | 210 | 2,623 | 344 | - | - |
| 570 | Production Intermediate Energy | | | | 5,393 | 0.94434 | 5,093 | 2,712 | 280 | 26 | 1,680 | 26 | 325 | 43 | - | - |
| 571 | Production Peaking Energy | | | | 2,248 | 0.96402 | 2,167 | 1,154 | 119 | 11 | 715 | 11 | 138 | 18 | - | - |
| 572 | Production Solar Energy | | | | 6,633 | 1.00000 | 6,633 | 3,533 | 365 | 34 | 2,189 | 34 | 423 | 55 | - | - |
| 573 | Subtotal Production | | | | 88,168 | 0.99236 | 87,494 | 49,562 | 4,765 | 398 | 27,030 | 379 | 4,869 | 491 | 0 | 0 |
| 574 | Transmission | | | | 13,729 | 0.69924 | 9,600 | 6,059 | 513 | 32 | 2,579 | 27 | 385 | 4 | - | - |
| 575 | Distribution | | | | 39,404 | 1.00000 | 39,404 | 25,386 | 2,214 | 104 | 7,158 | 91 | 586 | 389 | 3,366 | 110 |
| 576 | Subtotal Prod, Trans and Dist | | | | 141,301 | 0.96601 | 136,498 | 81,008 | 7,493 | 534 | 36,768 | 497 | 5,840 | 884 | 3,366 | 110 |
| 577 | Customer Accounts | | | | 27,858 | 1.00000 | 27,858 | 24,344 | 1,773 | 200 | 662 | 0 | 2 | 877 | - | - |
| 578 | Customer Service & Info. | | | | 5,067 | 1.00000 | 5,067 | 4,429 | 322 | 36 | 120 | 0 | 0 | 160 | - | - |
| 579 | Sales | | | | 5,666 | 1.00000 | 5,666 | 4,953 | 360 | 41 | 134 | 0 | 0 | 178 | - | - |
| 580 | Subtotal before Admin & Gen | | | | 179,892 | 0.97330 | 175,089 | 114,733 | 9,948 | 811 | 37,683 | 497 | 5,843 | 2,099 | 3,366 | 110 |
| 581 | Admin & General | | | | 80,612 | 0.97330 | 78,460 | 51,413 | 4,458 | 363 | 16,886 | 223 | 2,618 | 940 | 1,508 | 49 |
| 582 | Total | | | | 260,504 | 0.97330 | 253,549 | 166,146 | 14,406 | 1,174 | 54,570 | 719 | 8,461 | 3,039 | 4,874 | 159 |
| 583 | Total Labor Allocator | | | | | | 0.97330 | 0.65528 | 0.05682 | 0.00463 | 0.21522 | 0.00284 | 0.03337 | 0.01199 | 0.01922 | 0.00063 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | - | 2,665,962 | - | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | - | (679,669) | - | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 4 | Net Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | - | 1,986,293 | - | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 5 | Construction Work in Progress | Line 229 | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | - | 33,955 | - | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 6 | Plant Held for Future Use | Line 239 | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | - | 183 | - | 54 | 40 | 1 | 65 | 741 |
| 7 | Working Capital | Line 265 | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | - | 43,224 | - | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 8 | Total Rate Base | | 22,198,153 | 8,078,496 | 420,700 | 4,482,375 | 5,288,052 | - | 2,063,654 | - | 547,208 | 371,766 | 5,216 | 655,879 | 284,805 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 2,971,075 | 1,165,047 | 202,731 | 413,782 | 549,481 | - | 238,833 | - | 67,522 | 71,453 | 389 | 88,800 | 173,036 |
| 12 | Revenue Credits | Line 307 | 52,312 | 195 | 10 | 10,834 | 366 | - | 7,278 | - | 33,322 | 9 | 0 | 16 | 281 |
| 13 | Total Revenue | | 3,023,386 | 1,165,242 | 202,741 | 424,616 | 549,847 | - | 246,111 | - | 100,845 | 71,462 | 389 | 88,816 | 173,317 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 666,176 | 115,339 | 193,040 | 38,542 | 83,029 | - | 33,973 | - | 15,060 | 13,432 | 67 | 15,659 | 158,036 |
| 17 | Depreciation | Line 460 | 1,180,385 | 582,950 | 28,106 | 131,316 | 194,057 | - | 89,933 | - | 27,021 | 47,830 | 15 | 44,604 | 34,554 |
| 18 | Tax Other Than Income Tax | Line 470 | 220,615 | 76,079 | 8,183 | 42,356 | 51,630 | - | 20,587 | - | 5,558 | 3,788 | 47 | 6,686 | 5,702 |
| 19 | Gain/Loss on Disposition | Line 471 | (982) | (351) | (15) | (199) | (238) | - | (95) | - | (25) | (17) | (0) | (31) | (10) |
| 20 | Operating Expense before Tax | | 2,066,195 | 774,017 | 229,314 | 212,014 | 328,477 | - | 144,398 | - | 47,614 | 65,032 | 128 | 66,918 | 198,282 |
| 21 | Income Tax Expense | Line 517 | (1,113) | (14,639) | (12,084) | 18,795 | 11,540 | - | 4,847 | - | 6,874 | (3,215) | (13) | (2,361) | (10,857) |
| 22 | Total Operating Expense | | 2,065,082 | 759,378 | 217,230 | 230,809 | 340,017 | - | 149,245 | - | 54,488 | 61,817 | 116 | 64,556 | 187,426 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 958,304 | 405,863 | (14,489) | 193,807 | 209,830 | - | 96,866 | - | 46,357 | 9,645 | 273 | 24,260 | (14,108) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (610,062) | (164,907) | (44,212) | (122,886) | (163,787) | - | (48,937) | - | 7,695 | (16,622) | (95) | (22,080) | (34,231) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (819,944) | (221,640) | (59,423) | (165,163) | (220,135) | - | (65,773) | - | 10,342 | (22,340) | (128) | (29,677) | (46,007) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 3,581,137 | 1,329,954 | 246,943 | 536,668 | 713,268 | - | 287,770 | - | 59,827 | 88,075 | 484 | 110,880 | 207,267 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.32% | 5.02% | -3.44% | 4.32% | 3.97% | 0.00% | 4.69% | 0.00% | 8.47% | 2.59% | 5.24% | 3.70% | -4.95% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 2,971,075 | 1,165,047 | 202,731 | 413,782 | 549,481 | | 238,833 | | 67,522 | 71,453 | 389 | 88,800 | 173,036 |
| 37 | | Ln 29 | 819,944 | 221,640 | 59,423 | 165,163 | 220,135 | | 65,773 | | (10,342) | 22,340 | 128 | 29,677 | 46,007 |
| 38 | | Ln 37 / Ln 36 | 27.60% | 19.02% | 29.31% | 39.92% | 40.06% | | 27.54% | | -15.32% | 31.27% | 32.93% | 33.42% | 26.59% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,126,277 | 7,126,277 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 617,175 | 617,175 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 650,673 | 650,673 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,459,126 | 3,459,126 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,853,250 | 11,853,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | 84,165 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 4,952 | 4,952 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43,962 | 43,962 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 48,750 | 48,750 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 4,821,012 | - | - | 4,821,012 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 45,419 | - | - | 45,419 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 5,048,259 | 181,829 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03602 | 0.00000 | 0.96398 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 16,901,510 | 12,035,079 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71207 | 0.00000 | 0.28793 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 5,945,895 | - | - | - | 5,945,895 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,564,602 | - | - | - | - | - | 2,564,602 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 767,646 | - | - | - | - | - | - | - | 767,646 | - | - | - | - |
| 71 | Distribution Metering | | 544,519 | - | - | - | - | - | - | - | - | 544,519 | - | - | - |
| 72 | Lighting Facilities | | 920,933 | - | - | - | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | 30,035 | - | - | - | - | - | 30,035 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 10,781,422 | 0 | 0 | 0 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55149 | 0.00000 | 0.24066 | 0.00000 | 0.07120 | 0.05051 | 0.00072 | 0.08542 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 15,829,682 | 181,829 | 0 | 4,866,430 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01149 | 0.00000 | 0.30742 | 0.37562 | 0.00000 | 0.16391 | 0.00000 | 0.04849 | 0.03440 | 0.00049 | 0.05818 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 27,682,932 | 12,035,079 | 0 | 4,866,430 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.43475 | 0.00000 | 0.17579 | 0.21479 | 0.00000 | 0.09373 | 0.00000 | 0.02773 | 0.01967 | 0.00028 | 0.03327 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 1,316,932 | 246,288 | 413,863 | 70,143 | 163,450 | - | 71,325 | - | 21,102 | 15,557 | 214 | 25,316 | 289,673 |
| 86 | Retail 100%, Class = # Bills | | 135,179 | - | - | - | - | - | - | - | - | - | - | - | 135,179 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,452,111 | 246,288 | 413,863 | 70,143 | 163,450 | 0 | 71,325 | 0 | 21,102 | 15,557 | 214 | 25,316 | 424,852 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.16961 | 0.28501 | 0.04830 | 0.11256 | 0.00000 | 0.04912 | 0.00000 | 0.01453 | 0.01071 | 0.00015 | 0.01743 | 0.29258 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 110,262 | - | 110,262 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 110,262 | 0 | 110,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | - | - | - | - | - | - | - | - | - | - | - | (2,005) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (2,005) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,005) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41997 | 0.01792 | 0.16881 | 0.20891 | 0.00000 | 0.09116 | 0.00000 | 0.02697 | 0.01915 | 0.00027 | 0.03236 | 0.01446 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,336,131 | 3,336,131 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 473,362 | 473,362 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 483,845 | 483,845 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 475,758 | 475,758 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,769,096 | 4,769,096 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14,416 | 14,416 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2,077 | 2,077 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 2,611 | 2,611 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 1,968 | 1,968 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 711,417 | - | - | 711,417 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 5,451 | - | - | 5,451 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 737,940 | 21,073 | 0 | 716,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02856 | 0.00000 | 0.97144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,507,036 | 4,790,168 | 0 | 716,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86983 | 0.00000 | 0.13017 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 1,022,898 | - | - | - | 1,022,898 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 633,614 | - | - | - | - | - | 633,614 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 243,762 | - | - | - | - | - | - | - | 243,762 | - | - | - | - |
| 139 | Distribution Metering | | 189,499 | - | - | - | - | - | - | - | - | 189,499 | - | - | - |
| 140 | EV Solution | | 8,658 | - | - | - | - | - | 8,658 | - | - | - | - | - | - |
| 141 | Lighting Facilities | | 290,634 | - | - | - | - | - | - | - | - | - | - | 290,634 | - |
| 142 | Distribution IS Equipment | | 3,444 | - | - | - | - | - | - | - | - | - | 3,444 | - | - |
| 143 | Distribution Plant Total | | 2,392,509 | 0 | 0 | 0 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42754 | 0.00000 | 0.26845 | 0.00000 | 0.10189 | 0.07921 | 0.00144 | 0.12148 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,130,449 | 21,073 | 0 | 716,868 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00673 | 0.00000 | 0.22900 | 0.32676 | 0.00000 | 0.20517 | 0.00000 | 0.07787 | 0.06053 | 0.00110 | 0.09284 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,899,545 | 4,790,168 | 0 | 716,868 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60639 | 0.00000 | 0.09075 | 0.12949 | 0.00000 | 0.08130 | 0.00000 | 0.03086 | 0.02399 | 0.00044 | 0.03679 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 690,477 | 129,131 | 216,991 | 36,776 | 85,698 | - | 37,396 | - | 11,064 | 8,157 | 112 | 13,273 | 151,878 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 57,436 | - | - | - | - | - | - | - | - | - | - | - | 57,436 |
| 156 | General & Intangible Plant Total | | 747,913 | 129,131 | 216,991 | 36,776 | 85,698 | 0 | 37,396 | 0 | 11,064 | 8,157 | 112 | 13,273 | 209,314 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.17265 | 0.29013 | 0.04917 | 0.11458 | 0.00000 | 0.05000 | 0.00000 | 0.01479 | 0.01091 | 0.00015 | 0.01775 | 0.27986 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 2,595 | - | 2,595 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 2,595 | 0 | 2,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | - | - | - | - | - | - | - | - | - | - | - | 2,928 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,928 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,928 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 8,652,981 | 4,919,299 | 219,586 | 753,644 | 1,108,596 | 0 | 679,669 | 0 | 254,826 | 197,656 | 3,556 | 303,907 | 212,242 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56851 | 0.02538 | 0.08710 | 0.12812 | 0.00000 | 0.07855 | 0.00000 | 0.02945 | 0.02284 | 0.00041 | 0.03512 | 0.02453 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,853,250 | 11,853,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (4,769,096) | (4,769,096) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 7,084,155 | 7,084,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 5,048,259 | 181,829 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (737,940) | (21,073) | 0 | (716,868) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 4,310,319 | 160,756 | 0 | 4,149,563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03730 | 0.00000 | 0.96270 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 10,781,422 | 0 | 0 | 0 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 187 | Distribution Reserve | | (2,392,509) | 0 | 0 | 0 | (1,022,898) | 0 | (642,272) | 0 | (243,762) | (189,499) | (3,444) | (290,634) | 0 |
| 188 | Distribution Net Plant | | 8,388,913 | 0 | 0 | 0 | 4,922,997 | 0 | 1,952,364 | 0 | 523,884 | 355,019 | 4,349 | 630,299 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58685 | 0.00000 | 0.23273 | 0.00000 | 0.06245 | 0.04232 | 0.00052 | 0.07513 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,452,111 | 246,288 | 413,863 | 70,143 | 163,450 | 0 | 71,325 | 0 | 21,102 | 15,557 | 214 | 25,316 | 424,852 |
| 192 | General & Intangible Reserve | | (747,913) | (129,131) | (216,991) | (36,776) | (85,698) | 0 | (37,396) | 0 | (11,064) | (8,157) | (112) | (13,273) | (209,314) |
| 193 | General & Intangible Net Plant | | 704,198 | 117,158 | 196,872 | 33,366 | 77,752 | 0 | 33,929 | 0 | 10,038 | 7,400 | 102 | 12,043 | 215,538 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.16637 | 0.27957 | 0.04738 | 0.11041 | 0.00000 | 0.04818 | 0.00000 | 0.01425 | 0.01051 | 0.00014 | 0.01710 | 0.30608 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 110,262 | 0 | 110,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (2,595) | 0 | (2,595) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 107,668 | 0 | 107,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (2,005) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,005) |
| 202 | Other Reserve | | (2,928) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | (0) | (2,928) |
| 203 | Other Net Plant | | (4,933) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | (0) | (4,933) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 207 | Total Reserve | | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | 0 | (679,669) | 0 | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 208 | Total Net Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | 0 | 1,986,293 | 0 | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35755 | 0.01479 | 0.20315 | 0.24287 | 0.00000 | 0.09647 | 0.00000 | 0.02593 | 0.01760 | 0.00022 | 0.03120 | 0.01023 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 200,757 | 200,757 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 34,042 | 34,042 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 15,007 | 15,007 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 255,424 | 255,424 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 192,698 | - | - | 192,698 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 180,219 | - | - | - | 180,219 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 34,497 | - | - | - | - | - | 34,497 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 4,358 | - | - | - | - | - | - | - | 4,358 | - | - | - | - |
| 223 | Distribution Metering | | 3,056 | - | - | - | - | - | - | - | - | 3,056 | - | - | - |
| 224 | Lighting Facilities | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | 648 | - | - | - | - | - | - | - | - | - | 648 | - | - |
| 226 | Labor | | 13,245 | 2,477 | 4,163 | 705 | 1,644 | - | 717 | - | 212 | 156 | 2 | 255 | 2,913 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | (4,667) | (193) | (2,652) | (3,170) | - | (1,259) | - | (338) | (230) | (3) | (407) | (134) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | 0 | 33,955 | 0 | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54536 | 0.00430 | 0.20680 | 0.19372 | 0.00000 | 0.03681 | 0.00000 | 0.00459 | 0.00323 | 0.00070 | 0.00147 | 0.00301 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 98,700 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1,149 | 1,149 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 16,648 | - | - | 16,648 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 2,557 | - | - | - | 2,557 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 3,370 | 630 | 1,059 | 179 | 418 | - | 183 | - | 54 | 40 | 1 | 65 | 741 |
| 239 | Plant Held for Future Use Total | | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | 0 | 183 | 0 | 54 | 40 | 1 | 65 | 741 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82075 | 0.00865 | 0.13745 | 0.02430 | 0.00000 | 0.00149 | 0.00000 | 0.00044 | 0.00033 | 0.00000 | 0.00053 | 0.00605 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 65,502 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 4,203 | 4,203 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 4,591 | 4,591 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 107,988 | - | 107,988 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 92,956 | - | 92,956 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 981 | 981 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (355,205) | (61,499) | (102,929) | (20,550) | (44,271) | - | (18,114) | - | (8,030) | (7,162) | (36) | (8,349) | (84,265) |
| 255 | Retail 100%, Class = # Bills | | 145,092 | - | - | - | - | - | - | - | - | - | - | - | 145,092 |
| 256 | Retail 100%, Class = Prod | | (202,619) | (202,619) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 428,519 | 153,217 | 6,338 | 87,054 | 104,074 | - | 41,338 | - | 11,112 | 7,543 | 93 | 13,368 | 4,383 |
| 258 | Retail 100%, Class = T&D | | (88,349) | (1,015) | - | (27,161) | (33,186) | - | (14,481) | - | (4,284) | (3,039) | (43) | (5,140) | - |
| 259 | Retail 100%, Class = Metering | | 1,739 | - | - | - | - | - | - | - | - | 1,739 | - | - | - |
| 260 | Retail 100%, Removed | | (0) | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,877) | (8,877) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 378,229 | 158,846 | 6,779 | 63,849 | 79,017 | - | 34,481 | - | 10,202 | 7,244 | 104 | 12,239 | 5,469 |
| 264 | Gross Trans Plant | | (11,747) | (423) | - | (11,324) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | 0 | 43,224 | 0 | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.20055 | 0.19739 | 0.16317 | 0.18763 | 0.00000 | 0.07677 | 0.00000 | 0.01598 | 0.01123 | 0.00021 | 0.02152 | 0.12554 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 271 | Accumulated Depreciation | | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | 0 | (679,669) | 0 | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 272 | Net Electric Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | 0 | 1,986,293 | 0 | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 273 | Construction Work in Progress | | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | 0 | 33,955 | 0 | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 274 | Plant Held for Future Use | | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | 0 | 183 | 0 | 54 | 40 | 1 | 65 | 741 |
| 275 | Working Capital | | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | 0 | 43,224 | 0 | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 276 | Total Rate Base | | 22,198,153 | 8,078,496 | 420,700 | 4,482,375 | 5,288,052 | 0 | 2,063,654 | 0 | 547,208 | 371,766 | 5,216 | 655,879 | 284,805 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36393 | 0.01895 | 0.20193 | 0.23822 | 0.00000 | 0.09297 | 0.00000 | 0.02465 | 0.01675 | 0.00023 | 0.02955 | 0.01283 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 2,757,971 | 1,052,472 | 202,731 | 413,782 | 549,481 | - | 227,104 | - | 67,522 | 71,453 | 389 | - | 173,036 |
| 282 | Production Solar Demand | | 112,574 | 112,574 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 88,800 | | | | | | | | | | | 88,800 | |
| 285 | Retail Revenue | | 2,971,075 | 1,165,047 | 202,731 | 413,782 | 549,481 | - | 238,833 | - | 67,522 | 71,453 | 389 | 88,800 | 173,036 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 2,971,075 | 1,165,047 | 202,731 | 413,782 | 549,481 | 0 | 238,833 | 0 | 67,522 | 71,453 | 389 | 88,800 | 173,036 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.39213 | 0.06823 | 0.13927 | 0.18494 | 0.00000 | 0.08039 | 0.00000 | 0.02273 | 0.02405 | 0.00013 | 0.02989 | 0.05824 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 3,634,561 | 1,344,787 | 259,038 | 528,707 | 702,094 | - | 290,201 | - | 86,276 | 91,299 | 497 | 113,258 | 218,405 |
| 292 | Less Lighting Facilities | | (113,258) | | | | | | | | | | | (113,258) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 3,521,304 | 1,344,787 | 259,038 | 528,707 | 702,094 | - | 290,201 | - | 86,276 | 91,299 | 497 | - | 218,405 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.38190 | 0.07356 | 0.15015 | 0.19938 | 0.00000 | 0.08241 | 0.00000 | 0.02450 | 0.02593 | 0.00014 | 0.00000 | 0.06202 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 10,726 | - | - | 10,726 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 239 | - | - | - | 239 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 7,228 | - | - | - | - | - | 7,228 | - | - | - | - | - | - |
| 301 | Distribution Service | | 33,309 | - | - | - | - | - | - | - | 33,309 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | - | - | - | - | - | - | - | - | - | - | - | 274 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 536 | 195 | 10 | 108 | 128 | - | 50 | - | 13 | 9 | 0 | 16 | 7 |
| 307 | Total Revenue Credits | | 52,312 | 195 | 10 | 10,834 | 366 | 0 | 7,278 | 0 | 33,322 | 9 | 0 | 16 | 281 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00373 | 0.00019 | 0.20710 | 0.00700 | 0.00000 | 0.13913 | 0.00000 | 0.63700 | 0.00017 | 0.00000 | 0.00030 | 0.00537 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 38,288 | 38,288 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3,085 | 3,085 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 6,080 | 6,080 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 18,023 | 18,023 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 65,476 | 65,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,371 | - | 101,371 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 8,132 | - | 8,132 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 8,237 | - | 8,237 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 8,098 | - | 8,098 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 125,839 | 0 | 125,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 191,315 | 65,476 | 125,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.34224 | 0.65776 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 208 | 208 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 120 | 120 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 23,224 | - | - | 23,224 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 112 | - | - | 112 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 23,785 | 449 | 0 | 23,336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01888 | 0.00000 | 0.98112 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 51,842 | - | - | - | 51,842 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 20,264 | - | - | - | - | - | 20,264 | - | - | - | - | - | - |
| 344 | Distribution Service | | 11,034 | - | - | - | - | - | - | - | 11,034 | - | - | - | - |
| 345 | Distribution Metering | | 10,239 | - | - | - | - | - | - | - | - | 10,239 | - | - | - |
| 346 | Lighting Facilities | | 10,829 | - | - | - | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | 100 | - | - | - | - | - | 100 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 26 | - | - | - | - | - | - | - | - | - | 26 | - | - |
| 349 | Distribution O&M Total | | 104,333 | 0 | 0 | 0 | 51,842 | 0 | 20,363 | 0 | 11,034 | 10,239 | 26 | 10,829 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49689 | 0.00000 | 0.19518 | 0.00000 | 0.10576 | 0.09814 | 0.00025 | 0.10379 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 241 | - | - | - | - | - | - | - | - | 241 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 85,640 | - | - | - | - | - | - | - | - | - | - | - | 85,640 |
| 356 | Customer Accounting O&M | | 85,881 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 | 0 | 0 | 85,640 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00281 | 0.00000 | 0.00000 | 0.99719 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,492 | - | - | - | - | - | - | - | - | - | - | - | 3,492 |
| 361 | Customer Serv & Info. O&M | | 3,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,492 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 16,845 | - | - | - | - | - | - | - | - | - | - | - | 16,845 |
| 366 | Sales O&M | | 16,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,845 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 212,524 | 39,746 | 66,789 | 11,320 | 26,377 | - | 11,510 | - | 3,405 | 2,511 | 35 | 4,085 | 46,747 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23,021 | 9,668 | 413 | 3,886 | 4,810 | - | 2,099 | - | 621 | 441 | 6 | 745 | 333 |
| 373 | Retail 100%, Class = # Bills | | 4,980 | - | - | - | - | - | - | - | - | - | - | - | 4,980 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 240,526 | 49,414 | 67,201 | 15,206 | 31,187 | 0 | 13,609 | 0 | 4,026 | 2,951 | 41 | 4,830 | 52,060 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.20544 | 0.27939 | 0.06322 | 0.12966 | 0.00000 | 0.05658 | 0.00000 | 0.01674 | 0.01227 | 0.00017 | 0.02008 | 0.21644 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 666,176 | 115,339 | 193,040 | 38,542 | 83,029 | 0 | 33,973 | 0 | 15,060 | 13,432 | 67 | 15,659 | 158,036 |
| 387 | Total O&M Allocators | | 1.00000 | 0.17314 | 0.28977 | 0.05785 | 0.12464 | 0.00000 | 0.05100 | 0.00000 | 0.02261 | 0.02016 | 0.00010 | 0.02351 | 0.23723 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 666,176 | 115,339 | 193,040 | 38,542 | 83,029 | - | 33,973 | - | 15,060 | 13,432 | 67 | 15,659 | 158,036 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 337,831 | 337,831 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 57,706 | 57,706 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29,529 | 29,529 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 130,487 | 130,487 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 555,554 | 555,554 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | 1,555 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 91 | 91 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 900 | 900 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1,023 | 1,023 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 122,770 | - | - | 122,770 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 999 | - | - | 999 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 127,340 | 3,570 | 0 | 123,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02804 | 0.00000 | 0.97196 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 682,893 | 559,124 | 0 | 123,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81876 | 0.00000 | 0.18124 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 181,043 | - | - | - | 181,043 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 81,452 | - | - | - | - | - | 81,452 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 25,449 | - | - | - | - | - | - | - | 25,449 | - | - | - | - |
| 423 | Distribution Metering | | 36,241 | - | - | - | - | - | - | - | - | 36,241 | - | - | - |
| 424 | Lighting Facilities | | 42,715 | - | - | - | - | - | - | - | - | - | - | 42,715 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,991 | - | - | - | - | - | 2,991 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 369,892 | 0 | 0 | 0 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.48945 | 0.00000 | 0.22829 | 0.00000 | 0.06880 | 0.09798 | 0.00000 | 0.11548 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 497,231 | 3,570 | 0 | 123,770 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00718 | 0.00000 | 0.24892 | 0.36410 | 0.00000 | 0.16983 | 0.00000 | 0.05118 | 0.07289 | 0.00000 | 0.08591 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,052,785 | 559,124 | 0 | 123,770 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53109 | 0.00000 | 0.11756 | 0.17197 | 0.00000 | 0.08021 | 0.00000 | 0.02417 | 0.03442 | 0.00000 | 0.04057 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 66,060 | 12,354 | 20,760 | 3,518 | 8,199 | - | 3,578 | - | 1,059 | 780 | 11 | 1,270 | 14,530 |
| 438 | Retail 100%, Class = # Bills | | 13,433 | - | - | - | - | - | - | - | - | - | - | - | 13,433 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 79,493 | 12,354 | 20,760 | 3,518 | 8,199 | 0 | 3,578 | 0 | 1,059 | 780 | 11 | 1,270 | 27,964 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.15541 | 0.26116 | 0.04426 | 0.10314 | 0.00000 | 0.04501 | 0.00000 | 0.01332 | 0.00982 | 0.00014 | 0.01597 | 0.35178 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 7,052 | - | 7,052 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 7,052 | 0 | 7,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 6,388 | - | - | - | - | - | - | - | - | - | - | - | 6,388 |
| 451 | Retail 100%, Class = Net Plant | | 19,826 | 7,089 | 293 | 4,028 | 4,815 | - | 1,913 | - | 514 | 349 | 4 | 618 | 203 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 10,459 | - | - | - | - | - | - | - | - | 10,459 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 4,383 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 41,056 | 11,472 | 293 | 4,028 | 4,815 | 0 | 1,913 | 0 | 514 | 10,808 | 4 | 618 | 6,590 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,180,385 | 582,950 | 28,106 | 131,316 | 194,057 | 0 | 89,933 | 0 | 27,021 | 47,830 | 15 | 44,604 | 34,554 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.49386 | 0.02381 | 0.11125 | 0.16440 | 0.00000 | 0.07619 | 0.00000 | 0.02289 | 0.04052 | 0.00001 | 0.03779 | 0.02927 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 16,428 | 3,072 | 5,163 | 875 | 2,039 | - | 890 | - | 263 | 194 | 3 | 316 | 3,614 |
| 466 | Net Total Plant | | 204,187 | 73,007 | 3,020 | 41,481 | 49,591 | - | 19,697 | - | 5,295 | 3,594 | 44 | 6,370 | 2,088 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 220,615 | 76,079 | 8,183 | 42,356 | 51,630 | 0 | 20,587 | 0 | 5,558 | 3,788 | 47 | 6,686 | 5,702 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34485 | 0.03709 | 0.19199 | 0.23403 | 0.00000 | 0.09332 | 0.00000 | 0.02519 | 0.01717 | 0.00021 | 0.03030 | 0.02585 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 3,023,386 | 1,165,242 | 202,741 | 424,616 | 549,847 | 0 | 246,111 | 0 | 100,845 | 71,462 | 389 | 88,816 | 173,317 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 2,066,195 | 774,017 | 229,314 | 212,014 | 328,477 | 0 | 144,398 | 0 | 47,614 | 65,032 | 128 | 66,918 | 198,282 |
| 477 | Net Oper. Income (NOI) before Tax | | 957,191 | 391,225 | (26,573) | 212,603 | 221,370 | 0 | 101,713 | 0 | 53,231 | 6,430 | 261 | 21,898 | (24,965) |
| 478 | Interest Expense | Line 8 x WACC | 418,036 | 152,134 | 7,923 | 84,412 | 99,585 | - | 38,863 | - | 10,305 | 7,001 | 98 | 12,352 | 5,363 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 539,155 | 239,090 | (34,495) | 128,191 | 121,785 | - | 62,850 | - | 42,926 | (571) | 162 | 9,547 | (30,329) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 539,155 | 239,090 | (34,495) | 128,191 | 121,785 | 0 | 62,850 | 0 | 42,926 | (571) | 162 | 9,547 | (30,329) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 484 | State Temporary Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 485 | State Taxable Income | Ln 482:484 | (165,557) | (56,869) | (47,126) | 9,228 | (25,439) | 0 | (1,395) | 0 | 23,918 | (14,068) | (31) | (13,256) | (40,519) |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (9,106) | (3,128) | (2,592) | 508 | (1,399) | - | (77) | - | 1,315 | (774) | (2) | (729) | (2,229) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 30,795 | 13,629 | (1,877) | 7,243 | 6,937 | - | 3,561 | - | 2,392 | (10) | 9 | 562 | (1,652) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 539,155 | 239,090 | (34,495) | 128,191 | 121,785 | - | 62,850 | - | 42,926 | (571) | 162 | 9,547 | (30,329) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 9,106 | 3,128 | 2,592 | (508) | 1,399 | - | 77 | - | (1,315) | 774 | 2 | 729 | 2,229 |
| 497 | Fed. Taxable Income | Ln 493:496 | (156,451) | (53,741) | (44,534) | 8,720 | (24,040) | - | (1,318) | - | 22,603 | (13,294) | (29) | (12,527) | (38,290) |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (32,855) | (11,286) | (9,352) | 1,831 | (5,048) | - | (277) | - | 4,747 | (2,792) | (6) | (2,631) | (8,041) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (32,855) | (11,286) | (9,352) | 1,831 | (5,048) | - | (277) | - | 4,747 | (2,792) | (6) | (2,631) | (8,041) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (8,379) | (3,519) | (150) | (1,414) | (1,751) | - | (764) | - | (226) | (160) | (2) | (271) | (121) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (31,908) | (28,268) | (10,207) | 11,552 | 4,603 | - | 1,286 | - | 4,482 | (3,205) | (22) | (2,923) | (9,205) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (41,960) | (14,413) | (11,944) | 2,339 | (6,448) | - | (354) | - | 6,062 | (3,566) | (8) | (3,360) | (10,269) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 183,868 | 77,219 | 3,295 | 31,039 | 38,413 | - | 16,762 | - | 4,959 | 3,521 | 50 | 5,950 | 2,659 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 514 | Total Amortization of ITC | Line 504 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 515 | Total Amortization of PTC | Line 505 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (1,113) | (14,639) | (12,084) | 18,795 | 11,540 | - | 4,847 | - | 6,874 | (3,215) | (13) | (2,361) | (10,857) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.30% | 26.25% | 25.08% | 26.02% | 26.23% | 0.00% | 26.09% | 0.00% | 25.67% | 8.12% | 26.21% | 27.09% | 25.10% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 524 | Interest Expense | Line 8 x WACC | (418,036) | (152,134) | (7,923) | (84,412) | (99,585) | - | (38,863) | - | (10,305) | (7,001) | (98) | (12,352) | (5,363) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 533 | Base for FIT Computation | Ln 523:532 | 454,945 | 109,213 | 8,466 | 124,454 | 138,210 | - | 45,022 | - | 9,311 | 5,515 | 64 | 11,164 | 3,526 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 120,935 | 29,031 | 2,250 | 33,083 | 36,739 | - | 11,968 | - | 2,475 | 1,466 | 17 | 2,968 | 937 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (22,086) | (48,413) | (1,185) | 18,501 | 16,314 | - | 406 | - | (1,672) | (1,705) | (38) | (1,984) | (2,309) |
| 541 | Total FIT - Deferred | Line 532 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 130,261 | 15,568 | 1,545 | 44,218 | 48,142 | - | 14,295 | - | 2,437 | 1,213 | 3 | 2,946 | (106) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 546 | Interest Expense | Line 27 x WACC | (418,036) | (152,134) | (7,923) | (84,412) | (99,585) | - | (38,863) | - | (10,305) | (7,001) | (98) | (12,352) | (5,363) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 548 | Temporary State Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Present Revenue)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 130,261 | 15,568 | 1,545 | 44,218 | 48,142 | - | 14,295 | - | 2,437 | 1,213 | 3 | 2,946 | (106) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 615,779 | 155,001 | 11,431 | 164,272 | 183,285 | - | 60,628 | - | 12,862 | 7,746 | 92 | 15,422 | 5,040 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 35,839 | 9,021 | 665 | 9,561 | 10,667 | - | 3,529 | - | 749 | 451 | 5 | 898 | 293 |
| 555 | Total SIT - Deferred | Line 549 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 75,739 | 25,778 | 1,380 | 16,296 | 19,003 | - | 7,166 | - | 1,825 | 1,215 | 16 | 2,189 | 870 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 206,000 | 41,346 | 2,926 | 60,515 | 67,145 | - | 21,461 | - | 4,262 | 2,428 | 20 | 5,135 | 764 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.20071 | 0.01420 | 0.29376 | 0.32595 | 0.00000 | 0.10418 | 0.00000 | 0.02069 | 0.01179 | 0.00010 | 0.02493 | 0.00371 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24,609 | 24,609 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4,292 | 4,292 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3,461 | 3,461 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 108 | 108 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 41,131 | - | 41,131 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 5,093 | - | 5,093 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 2,167 | - | 2,167 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 6,633 | - | 6,633 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 87,494 | 32,470 | 55,024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 9,600 | 274 | - | 9,326 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 39,404 | - | - | - | 21,731 | - | 9,483 | - | 2,806 | 1,990 | 28 | 3,366 | - |
| 576 | Subtotal Prod, Trans and Dist | | 136,498 | 32,745 | 55,024 | 9,326 | 21,731 | 0 | 9,483 | 0 | 2,806 | 1,990 | 28 | 3,366 | 0 |
| 577 | Customer Accounts | | 27,858 | - | - | - | - | - | - | - | - | 78 | - | - | 27,780 |
| 578 | Customer Service & Info. | | 5,067 | - | - | - | - | - | - | - | - | - | - | - | 5,067 |
| 579 | Sales | | 5,666 | - | - | - | - | - | - | - | - | - | - | - | 5,666 |
| 580 | Subtotal before Admin & Gen | | 175,089 | 32,745 | 55,024 | 9,326 | 21,731 | - | 9,483 | - | 2,806 | 2,068 | 28 | 3,366 | 38,513 |
| 581 | Admin & General | | 78,460 | 14,673 | 24,657 | 4,179 | 9,738 | - | 4,249 | - | 1,257 | 927 | 13 | 1,508 | 17,258 |
| 582 | Total | | 253,549 | 47,418 | 79,681 | 13,505 | 31,469 | - | 13,732 | - | 4,063 | 2,995 | 41 | 4,874 | 55,771 |
| 583 | Total Labor Allocator | | 1.00000 | 0.18702 | 0.31426 | 0.05326 | 0.12411 | 0.00000 | 0.05416 | 0.00000 | 0.01602 | 0.01181 | 0.00016 | 0.01922 | 0.21996 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | - | 2,056,865 | - | 689,617 | 452,188 | - | - | 369,591 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | - | (523,429) | - | (222,799) | (159,581) | - | - | (185,511) |
| 4 | Net Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | - | 1,533,436 | - | 466,819 | 292,607 | - | - | 184,080 |
| 5 | Construction Work in Progress | Line 229 | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | - | 26,508 | - | 3,700 | 2,408 | - | - | 2,430 |
| 6 | Plant Held for Future Use | Line 239 | 76,656 | 62,681 | 564 | 10,625 | 1,918 | - | 141 | - | 47 | 32 | - | - | 648 |
| 7 | Working Capital | Line 265 | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | - | 33,312 | - | 7,868 | 5,106 | - | - | 61,777 |
| 8 | Total Rate Base | | 14,124,017 | 5,039,528 | 224,070 | 2,830,270 | 3,409,232 | - | 1,593,397 | - | 478,434 | 300,153 | - | - | 248,935 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 1,901,622 | 726,780 | 176,949 | 274,767 | 364,876 | - | 150,805 | - | 44,837 | 47,448 | 258 | - | 114,903 |
| 12 | Revenue Credits | Line 307 | 42,272 | 122 | 5 | 6,841 | 236 | - | 5,681 | - | 29,134 | 7 | - | - | 246 |
| 13 | Total Revenue | | 1,943,894 | 726,901 | 176,954 | 281,608 | 365,112 | - | 156,486 | - | 73,972 | 47,455 | 258 | - | 115,148 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 441,092 | 71,951 | 102,815 | 24,336 | 53,529 | - | 26,317 | - | 13,167 | 10,844 | - | - | 138,132 |
| 17 | Depreciation | Line 460 | 746,910 | 363,656 | 14,969 | 82,916 | 125,110 | - | 67,815 | - | 23,625 | 38,616 | - | - | 30,202 |
| 18 | Tax Other Than Income Tax | Line 470 | 140,643 | 47,460 | 4,358 | 26,744 | 33,286 | - | 15,893 | - | 4,859 | 3,058 | - | - | 4,984 |
| 19 | Gain/Loss on Disposition | Line 471 | (625) | (219) | (8) | (126) | (154) | - | (73) | - | (22) | (14) | - | - | (9) |
| 20 | Operating Expense before Tax | | 1,328,020 | 482,847 | 122,135 | 133,870 | 211,771 | - | 109,952 | - | 41,630 | 52,505 | - | - | 173,309 |
| 21 | Income Tax Expense | Line 517 | 1,570 | (9,132) | 11,045 | 15,288 | 10,132 | - | (4,349) | - | 2,411 | (5,191) | 65 | - | (18,700) |
| 22 | Total Operating Expense | | 1,329,590 | 473,715 | 133,180 | 149,158 | 221,903 | - | 105,603 | - | 44,041 | 47,314 | 65 | - | 154,609 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 614,304 | 253,186 | 43,774 | 132,449 | 143,209 | - | 50,883 | - | 29,930 | 141 | 193 | - | (39,461) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (383,601) | (102,872) | 27,943 | (67,518) | (97,664) | - | (61,696) | - | (3,872) | (21,066) | 193 | - | (57,049) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (515,572) | (138,264) | 37,556 | (90,746) | (131,263) | - | (82,921) | - | (5,205) | (28,313) | 259 | - | (76,676) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 2,285,223 | 829,652 | 149,006 | 342,285 | 462,539 | - | 212,501 | - | 48,710 | 68,513 | 65 | - | 171,952 |
| 32 | | | | | | | | | | | | | | | |
| 33 | | Ln 25 / Ln 8 | 4.35% | 5.02% | 19.54% | 4.68% | 4.20% | 0.00% | 3.19% | 0.00% | 6.26% | 0.05% | 0.00% | 0.00% | -15.85% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 1,901,622 | 726,780 | 176,949 | 274,767 | 364,876 | | 150,805 | | 44,837 | 47,448 | 258 | | 114,903 |
| 37 | | Ln 29 | 515,572 | 138,264 | (37,556) | 90,746 | 131,263 | | 82,921 | | 5,205 | 28,313 | (259) | | 76,676 |
| 38 | | Ln 37 / Ln 36 | 27.11% | 19.02% | -21.22% | 33.03% | 35.97% | | 54.99% | | 11.61% | 59.67% | -100.34% | | 66.73% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 4,445,514 | 4,445,514 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 385,006 | 385,006 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 405,903 | 405,903 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 2,157,872 | 2,157,872 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 7,394,295 | 7,394,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 52,504 | 52,504 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 3,089 | 3,089 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 27,424 | 27,424 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 30,411 | 30,411 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 3,044,092 | - | - | 3,044,092 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 28,678 | - | - | 28,678 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 3,186,199 | 113,429 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03560 | 0.00000 | 0.96440 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 10,580,494 | 7,507,723 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.70958 | 0.00000 | 0.29042 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 3,833,346 | - | - | - | 3,833,346 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,001,835 | - | - | - | - | - | 2,001,835 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 671,167 | - | - | - | - | - | - | - | 671,167 | - | - | - | - |
| 71 | Distribution Metering | | 439,628 | - | - | - | - | - | - | - | - | 439,628 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 6,945,977 | 0 | 0 | 0 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55188 | 0.00000 | 0.28820 | 0.00000 | 0.09663 | 0.06329 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 10,132,176 | 113,429 | 0 | 3,072,770 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01119 | 0.00000 | 0.30327 | 0.37833 | 0.00000 | 0.19757 | 0.00000 | 0.06624 | 0.04339 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 17,526,471 | 7,507,723 | 0 | 3,072,770 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42836 | 0.00000 | 0.17532 | 0.21872 | 0.00000 | 0.11422 | 0.00000 | 0.03829 | 0.02508 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | 0.18 | | | | | | | | | | | |
| 85 | Labor | | 862,964 | 153,640 | 220,428 | 44,290 | 105,377 | - | 55,030 | - | 18,450 | 12,560 | - | - | 253,190 |
| 86 | Retail 100%, Class = # Bills | | 118,154 | - | - | - | - | - | - | - | - | - | - | - | 118,154 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 981,118 | 153,640 | 220,428 | 44,290 | 105,377 | 0 | 55,030 | 0 | 18,450 | 12,560 | 0 | 0 | 371,343 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15660 | 0.22467 | 0.04514 | 0.10741 | 0.00000 | 0.05609 | 0.00000 | 0.01881 | 0.01280 | 0.00000 | 0.00000 | 0.37849 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | - | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 58,727 | - | 58,727 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 58,727 | 0 | 58,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (1,752) | - | - | - | - | - | - | - | - | - | - | - | (1,752) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (1,752) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,752) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41269 | 0.01504 | 0.16790 | 0.21216 | 0.00000 | 0.11080 | 0.00000 | 0.03715 | 0.02436 | 0.00000 | 0.00000 | 0.01991 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 2,081,145 | 2,081,145 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 295,293 | 295,293 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 301,832 | 301,832 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 296,787 | 296,787 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 2,975,057 | 2,975,057 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 8,993 | 8,993 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 1,296 | 1,296 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 1,629 | 1,629 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 1,227 | 1,227 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 449,204 | - | - | 449,204 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 3,442 | - | - | 3,442 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 465,791 | 13,145 | 0 | 452,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02822 | 0.00000 | 0.97178 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 3,440,849 | 2,988,203 | 0 | 452,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86845 | 0.00000 | 0.13155 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 659,467 | - | - | - | 659,467 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 494,576 | - | - | - | - | - | 494,576 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 213,125 | - | - | - | - | - | - | - | 213,125 | - | - | - | - |
| 139 | Distribution Metering | | 152,996 | - | - | - | - | - | - | - | - | 152,996 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 1,520,165 | 0 | 0 | 0 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43381 | 0.00000 | 0.32534 | 0.00000 | 0.14020 | 0.10064 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 1,985,956 | 13,145 | 0 | 452,646 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00662 | 0.00000 | 0.22792 | 0.33207 | 0.00000 | 0.24904 | 0.00000 | 0.10732 | 0.07704 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 4,961,014 | 2,988,203 | 0 | 452,646 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60234 | 0.00000 | 0.09124 | 0.13293 | 0.00000 | 0.09969 | 0.00000 | 0.04296 | 0.03084 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 452,458 | 80,554 | 115,572 | 23,221 | 55,250 | - | 28,852 | - | 9,674 | 6,585 | - | - | 132,749 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 50,202 | - | - | - | - | - | - | - | - | - | - | - | 50,202 |
| 156 | General & Intangible Plant Total | | 502,661 | 80,554 | 115,572 | 23,221 | 55,250 | 0 | 28,852 | 0 | 9,674 | 6,585 | 0 | 0 | 182,952 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16026 | 0.22992 | 0.04620 | 0.10991 | 0.00000 | 0.05740 | 0.00000 | 0.01924 | 0.01310 | 0.00000 | 0.00000 | 0.36397 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 1,382 | - | 1,382 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 1,382 | 0 | 1,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,560 | - | - | - | - | - | - | - | - | - | - | - | 2,560 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,560 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 5,467,616 | 3,068,757 | 116,954 | 475,867 | 714,717 | 0 | 523,429 | 0 | 222,799 | 159,581 | 0 | 0 | 185,511 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56126 | 0.02139 | 0.08703 | 0.13072 | 0.00000 | 0.09573 | 0.00000 | 0.04075 | 0.02919 | 0.00000 | 0.00000 | 0.03393 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 7,394,295 | 7,394,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (2,975,057) | (2,975,057) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 4,419,237 | 4,419,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 3,186,199 | 113,429 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (465,791) | (13,145) | 0 | (452,646) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 2,720,408 | 100,283 | 0 | 2,620,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03686 | 0.00000 | 0.96314 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 6,945,977 | 0 | 0 | 0 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (1,520,165) | 0 | 0 | 0 | (659,467) | 0 | (494,576) | 0 | (213,125) | (152,996) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 5,425,812 | 0 | 0 | 0 | 3,173,879 | 0 | 1,507,259 | 0 | 458,042 | 286,632 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58496 | 0.00000 | 0.27779 | 0.00000 | 0.08442 | 0.05283 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 981,118 | 153,640 | 220,428 | 44,290 | 105,377 | 0 | 55,030 | 0 | 18,450 | 12,560 | 0 | 0 | 371,343 |
| 192 | General & Intangible Reserve | | (502,661) | (80,554) | (115,572) | (23,221) | (55,250) | 0 | (28,852) | 0 | (9,674) | (6,585) | 0 | 0 | (182,952) |
| 193 | General & Intangible Net Plant | | 478,457 | 73,085 | 104,856 | 21,068 | 50,127 | 0 | 26,177 | 0 | 8,777 | 5,975 | 0 | 0 | 188,392 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15275 | 0.21915 | 0.04403 | 0.10477 | 0.00000 | 0.05471 | 0.00000 | 0.01834 | 0.01249 | 0.00000 | 0.00000 | 0.39375 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 58,727 | 0 | 58,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (1,382) | 0 | (1,382) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 57,345 | 0 | 57,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (1,752) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,752) |
| 202 | Other Reserve | | (2,560) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (2,560) |
| 203 | Other Net Plant | | (4,312) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (4,312) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 207 | Total Reserve | | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | 0 | (523,429) | 0 | (222,799) | (159,581) | 0 | 0 | (185,511) |
| 208 | Total Net Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | 0 | 1,533,436 | 0 | 466,819 | 292,607 | 0 | 0 | 184,080 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35066 | 0.01238 | 0.20166 | 0.24616 | 0.00000 | 0.11708 | 0.00000 | 0.03564 | 0.02234 | 0.00000 | 0.00000 | 0.01406 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 125,236 | 125,236 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 21,236 | 21,236 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 9,362 | 9,362 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 159,339 | 159,339 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 121,674 | - | - | 121,674 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 116,188 | - | - | - | 116,188 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 26,927 | - | - | - | - | - | 26,927 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,810 | - | - | - | - | - | - | - | 3,810 | - | - | - | - |
| 223 | Distribution Metering | | 2,467 | - | - | - | - | - | - | - | - | 2,467 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 8,680 | 1,545 | 2,217 | 445 | 1,060 | - | 553 | - | 186 | 126 | - | - | 2,547 |
| 227 | Retail 100%, Class = Net Plant | | (8,303) | (2,911) | (103) | (1,674) | (2,044) | - | (972) | - | (296) | (185) | - | - | (117) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | 0 | 26,508 | 0 | 3,700 | 2,408 | 0 | 0 | 2,430 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53494 | 0.00360 | 0.20532 | 0.19639 | 0.00000 | 0.04519 | 0.00000 | 0.00631 | 0.00410 | 0.00000 | 0.00000 | 0.00414 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 61,571 | 61,571 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 717 | 717 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 10,512 | - | - | 10,512 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 1,649 | - | - | - | 1,649 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2,208 | 393 | 564 | 113 | 270 | - | 141 | - | 47 | 32 | - | - | 648 |
| 239 | Plant Held for Future Use Total | | 76,656 | 62,681 | 564 | 10,625 | 1,918 | 0 | 141 | 0 | 47 | 32 | 0 | 0 | 648 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81769 | 0.00736 | 0.13861 | 0.02502 | 0.00000 | 0.00184 | 0.00000 | 0.00062 | 0.00042 | 0.00000 | 0.00000 | 0.00845 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 40,862 | 40,862 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 2,622 | 2,622 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 2,864 | 2,864 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 57,515 | - | 57,515 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 49,509 | - | 49,509 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 612 | 612 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (235,190) | (38,364) | (54,821) | (12,976) | (28,542) | - | (14,032) | - | (7,021) | (5,782) | - | - | (73,652) |
| 255 | Retail 100%, Class = # Bills | | 126,818 | - | - | - | - | - | - | - | - | - | - | - | 126,818 |
| 256 | Retail 100%, Class = Prod | | (126,397) | (126,397) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 272,569 | 95,580 | 3,376 | 54,968 | 67,097 | - | 31,913 | - | 9,715 | 6,090 | - | - | 3,831 |
| 258 | Retail 100%, Class = T&D | | (56,550) | (633) | - | (17,150) | (21,395) | - | (11,173) | - | (3,746) | (2,454) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 1,404 | - | - | - | - | - | - | - | - | 1,404 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (5,537) | (5,537) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 240,112 | 99,091 | 3,611 | 40,316 | 50,943 | - | 26,603 | - | 8,919 | 5,849 | - | - | 4,780 |
| 264 | Gross Trans Plant | | (7,414) | (264) | - | (7,150) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | 0 | 33,312 | 0 | 7,868 | 5,106 | 0 | 0 | 61,777 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19361 | 0.16270 | 0.15945 | 0.18720 | 0.00000 | 0.09157 | 0.00000 | 0.02163 | 0.01404 | 0.00000 | 0.00000 | 0.16981 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 271 | Accumulated Depreciation | | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | 0 | (523,429) | 0 | (222,799) | (159,581) | 0 | 0 | (185,511) |
| 272 | Net Electric Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | 0 | 1,533,436 | 0 | 466,819 | 292,607 | 0 | 0 | 184,080 |
| 273 | Construction Work in Progress | | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | 0 | 26,508 | 0 | 3,700 | 2,408 | 0 | 0 | 2,430 |
| 274 | Plant Held for Future Use | | 76,656 | 62,681 | 564 | 10,625 | 1,918 | 0 | 141 | 0 | 47 | 32 | 0 | 0 | 648 |
| 275 | Working Capital | | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | 0 | 33,312 | 0 | 7,868 | 5,106 | 0 | 0 | 61,777 |
| 276 | Total Rate Base | | 14,124,017 | 5,039,528 | 224,070 | 2,830,270 | 3,409,232 | 0 | 1,593,397 | 0 | 478,434 | 300,153 | 0 | 0 | 248,935 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.35681 | 0.01586 | 0.20039 | 0.24138 | 0.00000 | 0.11281 | 0.00000 | 0.03387 | 0.02125 | 0.00000 | 0.00000 | 0.01762 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 1,831,396 | 656,553 | 176,949 | 274,767 | 364,876 | - | 150,805 | - | 44,837 | 47,448 | 258 | - | 114,903 |
| 282 | Production Solar Demand | | 70,226 | 70,226 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 1,901,622 | 726,780 | 176,949 | 274,767 | 364,876 | - | 150,805 | - | 44,837 | 47,448 | 258 | - | 114,903 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 1,901,622 | 726,780 | 176,949 | 274,767 | 364,876 | 0 | 150,805 | 0 | 44,837 | 47,448 | 258 | 0 | 114,903 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.38219 | 0.09305 | 0.14449 | 0.19188 | 0.00000 | 0.07930 | 0.00000 | 0.02358 | 0.02495 | 0.00014 | 0.00000 | 0.06042 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 2,325,925 | 838,905 | 137,966 | 333,837 | 452,643 | - | 222,531 | - | 75,433 | 73,712 | - | - | 190,897 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 2,325,925 | 838,905 | 137,966 | 333,837 | 452,643 | - | 222,531 | - | 75,433 | 73,712 | - | - | 190,897 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36068 | 0.05932 | 0.14353 | 0.19461 | 0.00000 | 0.09567 | 0.00000 | 0.03243 | 0.03169 | 0.00000 | 0.00000 | 0.08207 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 6,772 | - | - | 6,772 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 154 | - | - | - | 154 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 5,642 | - | - | - | - | - | 5,642 | - | - | - | - | - | - |
| 301 | Distribution Service | | 29,123 | - | - | - | - | - | - | - | 29,123 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 240 | - | - | - | - | - | - | - | - | - | - | - | 240 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 341 | 122 | 5 | 68 | 82 | - | 38 | - | 12 | 7 | - | - | 6 |
| 307 | Total Revenue Credits | | 42,272 | 122 | 5 | 6,841 | 236 | 0 | 5,681 | 0 | 29,134 | 7 | 0 | 0 | 246 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00288 | 0.00013 | 0.16183 | 0.00559 | 0.00000 | 0.13438 | 0.00000 | 0.68922 | 0.00017 | 0.00000 | 0.00000 | 0.00581 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 23,885 | 23,885 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 1,924 | 1,924 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 3,793 | 3,793 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 11,243 | 11,243 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 40,845 | 40,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 53,991 | - | 53,991 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 4,331 | - | 4,331 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 4,387 | - | 4,387 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 4,313 | - | 4,313 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 67,023 | 0 | 67,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 107,868 | 40,845 | 67,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.37866 | 0.62134 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 130 | 130 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 68 | 68 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 75 | 75 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 14,664 | - | - | 14,664 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 71 | - | - | 71 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 15,015 | 280 | 0 | 14,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01865 | 0.00000 | 0.98135 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 33,423 | - | - | - | 33,423 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 15,817 | - | - | - | - | - | 15,817 | - | - | - | - | - | - |
| 344 | Distribution Service | | 9,647 | - | - | - | - | - | - | - | 9,647 | - | - | - | - |
| 345 | Distribution Metering | | 8,267 | - | - | - | - | - | - | - | - | 8,267 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 67,154 | 0 | 0 | 0 | 33,423 | 0 | 15,817 | 0 | 9,647 | 8,267 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49770 | 0.00000 | 0.23554 | 0.00000 | 0.14365 | 0.12310 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 195 | - | - | - | - | - | - | - | - | 195 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 74,854 | - | - | - | - | - | - | - | - | - | - | - | 74,854 |
| 356 | Customer Accounting O&M | | 75,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 | 0 | 0 | 74,854 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00259 | 0.00000 | 0.00000 | 0.99741 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,052 | - | - | - | - | - | - | - | - | - | - | - | 3,052 |
| 361 | Customer Serv & Info. O&M | | 3,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,052 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 14,723 | - | - | - | - | - | - | - | - | - | - | - | 14,723 |
| 366 | Sales O&M | | 14,723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,723 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 139,264 | 24,794 | 35,572 | 7,147 | 17,006 | - | 8,881 | - | 2,977 | 2,027 | - | - | 40,859 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 14,615 | 6,031 | 220 | 2,454 | 3,101 | - | 1,619 | - | 543 | 356 | - | - | 291 |
| 373 | Retail 100%, Class = # Bills | | 4,353 | - | - | - | - | - | - | - | - | - | - | - | 4,353 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 158,231 | 30,825 | 35,792 | 9,601 | 20,106 | 0 | 10,500 | 0 | 3,520 | 2,383 | 0 | 0 | 45,503 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19481 | 0.22620 | 0.06068 | 0.12707 | 0.00000 | 0.06636 | 0.00000 | 0.02225 | 0.01506 | 0.00000 | 0.00000 | 0.28757 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 441,092 | 71,951 | 102,815 | 24,336 | 53,529 | 0 | 26,317 | 0 | 13,167 | 10,844 | 0 | 0 | 138,132 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16312 | 0.23309 | 0.05517 | 0.12136 | 0.00000 | 0.05966 | 0.00000 | 0.02985 | 0.02459 | 0.00000 | 0.00000 | 0.31316 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 441,092 | 71,951 | 102,815 | 24,336 | 53,529 | - | 26,317 | - | 13,167 | 10,844 | - | - | 138,132 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 210,746 | 210,746 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 35,998 | 35,998 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 18,421 | 18,421 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 81,401 | 81,401 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 346,565 | 346,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 970 | 970 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 57 | 57 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 562 | 562 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 638 | 638 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 77,520 | - | - | 77,520 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 631 | - | - | 631 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 80,378 | 2,227 | 0 | 78,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02771 | 0.00000 | 0.97229 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 426,943 | 348,793 | 0 | 78,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81695 | 0.00000 | 0.18305 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 116,719 | - | - | - | 116,719 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 63,579 | - | - | - | - | - | 63,579 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 22,250 | - | - | - | - | - | - | - | 22,250 | - | - | - | - |
| 423 | Distribution Metering | | 29,260 | - | - | - | - | - | - | - | - | 29,260 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 231,809 | 0 | 0 | 0 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50352 | 0.00000 | 0.27427 | 0.00000 | 0.09599 | 0.12623 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 312,187 | 2,227 | 0 | 78,151 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00713 | 0.00000 | 0.25033 | 0.37388 | 0.00000 | 0.20366 | 0.00000 | 0.07127 | 0.09373 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 658,752 | 348,793 | 0 | 78,151 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52947 | 0.00000 | 0.11863 | 0.17718 | 0.00000 | 0.09651 | 0.00000 | 0.03378 | 0.04442 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 43,288 | 7,707 | 11,057 | 2,222 | 5,286 | - | 2,760 | - | 925 | 630 | - | - | 12,700 |
| 438 | Retail 100%, Class = # Bills | | 11,741 | - | - | - | - | - | - | - | - | - | - | - | 11,741 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 55,029 | 7,707 | 11,057 | 2,222 | 5,286 | 0 | 2,760 | 0 | 925 | 630 | 0 | 0 | 24,442 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14005 | 0.20093 | 0.04037 | 0.09606 | 0.00000 | 0.05016 | 0.00000 | 0.01682 | 0.01145 | 0.00000 | 0.00000 | 0.44416 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 3,756 | - | 3,756 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 3,756 | 0 | 3,756 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,583 | - | - | - | - | - | - | - | - | - | - | - | 5,583 |
| 451 | Retail 100%, Class = Net Plant | | 12,611 | 4,422 | 156 | 2,543 | 3,104 | - | 1,477 | - | 449 | 282 | - | - | 177 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 8,444 | - | - | - | - | - | - | - | - | 8,444 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 2,734 | 2,734 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 29,372 | 7,156 | 156 | 2,543 | 3,104 | 0 | 1,477 | 0 | 449 | 8,726 | 0 | 0 | 5,760 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 746,910 | 363,656 | 14,969 | 82,916 | 125,110 | 0 | 67,815 | 0 | 23,625 | 38,616 | 0 | 0 | 30,202 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48688 | 0.02004 | 0.11101 | 0.16750 | 0.00000 | 0.09079 | 0.00000 | 0.03163 | 0.05170 | 0.00000 | 0.00000 | 0.04044 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10,765 | 1,917 | 2,750 | 552 | 1,315 | - | 686 | - | 230 | 157 | - | - | 3,158 |
| 466 | Net Total Plant | | 129,878 | 45,543 | 1,608 | 26,192 | 31,971 | - | 15,207 | - | 4,629 | 2,902 | - | - | 1,825 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 140,643 | 47,460 | 4,358 | 26,744 | 33,286 | 0 | 15,893 | 0 | 4,859 | 3,058 | 0 | 0 | 4,984 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.33745 | 0.03099 | 0.19016 | 0.23667 | 0.00000 | 0.11300 | 0.00000 | 0.03455 | 0.02175 | 0.00000 | 0.00000 | 0.03544 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 1,943,894 | 726,901 | 176,954 | 281,608 | 365,112 | 0 | 156,486 | 0 | 73,972 | 47,455 | 258 | 0 | 115,148 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,328,020 | 482,847 | 122,135 | 133,870 | 211,771 | 0 | 109,952 | 0 | 41,630 | 52,505 | 0 | 0 | 173,309 |
| 477 | Net Oper. Income (NOI) before Tax | | 615,874 | 244,054 | 54,819 | 147,738 | 153,341 | 0 | 46,534 | 0 | 32,342 | (5,050) | 258 | 0 | (58,161) |
| 478 | Interest Expense | Line 8 x WACC | 265,984 | 94,905 | 4,220 | 53,300 | 64,203 | - | 30,007 | - | 9,010 | 5,652 | - | - | 4,688 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 349,890 | 149,149 | 50,599 | 94,438 | 89,138 | - | 16,527 | - | 23,332 | (10,703) | 258 | - | (62,849) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 349,890 | 149,149 | 50,599 | 94,438 | 89,138 | 0 | 16,527 | 0 | 23,332 | (10,703) | 258 | 0 | (62,849) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 484 | State Temporary Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 485 | State Taxable Income | Ln 482:484 | (97,483) | (35,476) | 43,872 | 19,322 | (5,778) | 0 | (33,040) | 0 | 6,713 | (21,600) | 258 | 0 | (71,756) |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (5,362) | (1,951) | 2,413 | 1,063 | (318) | - | (1,817) | - | 369 | (1,188) | 14 | - | (3,947) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 19,968 | 8,502 | 2,794 | 5,316 | 5,056 | - | 989 | - | 1,310 | (571) | 14 | - | (3,442) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 349,890 | 149,149 | 50,599 | 94,438 | 89,138 | - | 16,527 | - | 23,332 | (10,703) | 258 | - | (62,849) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 5,362 | 1,951 | (2,413) | (1,063) | 318 | - | 1,817 | - | (369) | 1,188 | (14) | - | 3,947 |
| 497 | Fed. Taxable Income | Ln 493:496 | (92,122) | (33,525) | 41,459 | 18,260 | (5,460) | - | (31,223) | - | 6,344 | (20,412) | 244 | - | (67,809) |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (19,346) | (7,040) | 8,706 | 3,835 | (1,147) | - | (6,557) | - | 1,332 | (4,286) | 51 | - | (14,240) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (19,346) | (7,040) | 8,706 | 3,835 | (1,147) | - | (6,557) | - | 1,332 | (4,286) | 51 | - | (14,240) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (5,319) | (2,195) | (80) | (893) | (1,129) | - | (589) | - | (198) | (130) | - | - | (106) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (18,399) | (17,634) | 8,251 | 9,973 | 5,076 | - | (5,338) | - | 1,101 | (4,620) | 51 | - | (15,258) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (24,707) | (8,991) | 11,119 | 4,897 | (1,464) | - | (8,374) | - | 1,702 | (5,474) | 65 | - | (18,186) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 116,725 | 48,171 | 1,755 | 19,599 | 24,765 | - | 12,933 | - | 4,336 | 2,843 | - | - | 2,324 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 514 | Total Amortization of ITC | Line 504 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 515 | Total Amortization of PTC | Line 505 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 1,570 | (9,132) | 11,045 | 15,288 | 10,132 | - | (4,349) | - | 2,411 | (5,191) | 65 | - | (18,700) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.28% | 26.25% | 25.44% | 25.93% | 26.12% | 0.00% | 27.53% | 0.00% | 25.86% | 24.60% | 25.35% | 0.00% | 25.24% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 524 | Interest Expense | Line 8 x WACC | (265,984) | (94,905) | (4,220) | (53,300) | (64,203) | - | (30,007) | - | (9,010) | (5,652) | - | - | (4,688) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 533 | Base for FIT Computation | Ln 523:532 | 290,814 | 68,129 | 4,509 | 78,583 | 89,105 | - | 34,813 | - | 8,141 | 4,453 | - | - | 3,082 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 77,305 | 18,110 | 1,199 | 20,889 | 23,686 | - | 9,254 | - | 2,164 | 1,184 | - | - | 819 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (13,143) | (30,201) | (631) | 11,682 | 10,518 | - | 346 | - | (1,462) | (1,376) | - | - | (2,018) |
| 541 | Total FIT - Deferred | Line 532 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 83,571 | 9,712 | 823 | 27,920 | 31,037 | - | 11,062 | - | 2,130 | 979 | - | - | (93) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 546 | Interest Expense | Line 27 x WACC | (265,984) | (94,905) | (4,220) | (53,300) | (64,203) | - | (30,007) | - | (9,010) | (5,652) | - | - | (4,688) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 548 | Temporary State Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 83,571 | 9,712 | 823 | 27,920 | 31,037 | - | 11,062 | - | 2,130 | 979 | - | - | (93) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 393,449 | 96,693 | 6,088 | 103,725 | 118,165 | - | 46,873 | - | 11,246 | 6,254 | - | - | 4,405 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 22,899 | 5,628 | 354 | 6,037 | 6,877 | - | 2,728 | - | 655 | 364 | - | - | 256 |
| 555 | Total SIT - Deferred | Line 549 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 48,229 | 16,081 | 735 | 10,290 | 12,251 | - | 5,534 | - | 1,595 | 981 | - | - | 761 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 131,800 | 25,793 | 1,558 | 38,210 | 43,289 | - | 16,596 | - | 3,726 | 1,960 | - | - | 668 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.19569 | 0.01182 | 0.28991 | 0.32844 | 0.00000 | 0.12592 | 0.00000 | 0.02827 | 0.01487 | 0.00000 | 0.00000 | 0.00507 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 15,352 | 15,352 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 2,677 | 2,677 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 2,159 | 2,159 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 67 | 67 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 21,907 | - | 21,907 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 2,712 | - | 2,712 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 1,154 | - | 1,154 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 3,533 | - | 3,533 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 49,562 | 20,256 | 29,306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 6,059 | 171 | - | 5,888 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 25,386 | - | - | - | 14,010 | - | 7,316 | - | 2,453 | 1,607 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 81,008 | 20,427 | 29,306 | 5,888 | 14,010 | 0 | 7,316 | 0 | 2,453 | 1,607 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 24,344 | - | - | - | - | - | - | - | - | 63 | - | - | 24,281 |
| 578 | Customer Service & Info. | | 4,429 | - | - | - | - | - | - | - | - | - | - | - | 4,429 |
| 579 | Sales | | 4,953 | - | - | - | - | - | - | - | - | - | - | - | 4,953 |
| 580 | Subtotal before Admin & Gen | | 114,733 | 20,427 | 29,306 | 5,888 | 14,010 | - | 7,316 | - | 2,453 | 1,670 | - | - | 33,662 |
| 581 | Admin & General | | 51,413 | 9,153 | 13,133 | 2,639 | 6,278 | - | 3,279 | - | 1,099 | 748 | - | - | 15,084 |
| 582 | Total | | 166,146 | 29,580 | 42,439 | 8,527 | 20,288 | - | 10,595 | - | 3,552 | 2,418 | - | - | 48,747 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17804 | 0.25543 | 0.05132 | 0.12211 | 0.00000 | 0.06377 | 0.00000 | 0.02138 | 0.01455 | 0.00000 | 0.00000 | 0.29340 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | - | 170,763 | - | 50,117 | 45,923 | - | - | 26,891 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | - | (43,456) | - | (16,192) | (16,207) | - | - | (13,497) |
| 4 | Net Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | - | 127,307 | - | 33,926 | 29,716 | - | - | 13,393 |
| 5 | Construction Work in Progress | Line 229 | 50,664 | 26,953 | 218 | 10,199 | 10,403 | - | 2,201 | - | 269 | 245 | - | - | 177 |
| 6 | Plant Held for Future Use | Line 239 | 6,580 | 5,384 | 58 | 900 | 173 | - | 12 | - | 3 | 3 | - | - | 47 |
| 7 | Working Capital | Line 265 | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | - | 2,766 | - | 572 | 519 | - | - | 4,495 |
| 8 | Total Rate Base | | 1,219,140 | 432,846 | 23,133 | 239,653 | 307,859 | - | 132,285 | - | 34,770 | 30,483 | - | - | 18,112 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 199,625 | 62,423 | 31,717 | 29,045 | 38,570 | - | 15,941 | - | 4,740 | 5,016 | 27 | - | 12,146 |
| 12 | Revenue Credits | Line 307 | 3,219 | 10 | 1 | 579 | 21 | - | 472 | - | 2,117 | 1 | - | - | 18 |
| 13 | Total Revenue | | 202,845 | 62,434 | 31,717 | 29,624 | 38,592 | - | 16,413 | - | 6,857 | 5,016 | 27 | - | 12,164 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 37,982 | 6,180 | 10,614 | 2,061 | 4,834 | - | 2,185 | - | 957 | 1,101 | - | - | 10,050 |
| 17 | Depreciation | Line 460 | 64,565 | 31,234 | 1,545 | 7,021 | 11,298 | - | 5,630 | - | 1,717 | 3,922 | - | - | 2,197 |
| 18 | Tax Other Than Income Tax | Line 470 | 12,142 | 4,076 | 450 | 2,265 | 3,006 | - | 1,319 | - | 353 | 311 | - | - | 363 |
| 19 | Gain/Loss on Disposition | Line 471 | (54) | (19) | (1) | (11) | (14) | - | (6) | - | (2) | (1) | - | - | (1) |
| 20 | Operating Expense before Tax | | 114,635 | 41,472 | 12,609 | 11,335 | 19,123 | - | 9,128 | - | 3,025 | 5,332 | - | - | 12,610 |
| 21 | Income Tax Expense | Line 517 | 9,049 | (784) | 4,549 | 2,759 | 2,340 | - | 506 | - | 551 | (477) | 7 | - | (401) |
| 22 | Total Operating Expense | | 123,684 | 40,687 | 17,158 | 14,095 | 21,463 | - | 9,634 | - | 3,576 | 4,855 | 7 | - | 12,209 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 79,160 | 21,746 | 14,559 | 15,530 | 17,129 | - | 6,779 | - | 3,281 | 161 | 20 | - | (45) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (6,976) | (8,836) | 12,925 | (1,403) | (4,622) | - | (2,568) | - | 824 | (1,992) | 20 | - | (1,324) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (9,375) | (11,875) | 17,372 | (1,885) | (6,213) | - | (3,451) | - | 1,108 | (2,678) | 27 | - | (1,780) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 206,601 | 71,259 | 18,792 | 30,448 | 43,193 | - | 18,509 | - | 3,915 | 7,008 | 7 | - | 13,470 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 6.49% | 5.02% | 62.94% | 6.48% | 5.56% | 0.00% | 5.12% | 0.00% | 9.44% | 0.53% | 0.00% | 0.00% | -0.25% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 199,625 | 62,423 | 31,717 | 29,045 | 38,570 | | 15,941 | | 4,740 | 5,016 | 27 | | 12,146 |
| 37 | | Ln 29 | 9,375 | 11,875 | (17,372) | 1,885 | 6,213 | | 3,451 | | (1,108) | 2,678 | (27) | | 1,780 |
| 38 | | Ln 37 / Ln 36 | 4.70% | 19.02% | -54.77% | 6.49% | 16.11% | | 21.65% | | -23.38% | 53.39% | -100.34% | | 14.65% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 381,826 | 381,826 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 33,068 | 33,068 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 34,863 | 34,863 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 185,340 | 185,340 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 635,097 | 635,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 4,510 | 4,510 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 265 | 265 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 2,355 | 2,355 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,612 | 2,612 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 257,758 | - | - | 257,758 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 2,428 | - | - | 2,428 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 269,929 | 9,742 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03609 | 0.00000 | 0.96391 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 905,026 | 644,840 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71251 | 0.00000 | 0.28749 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 346,158 | - | - | - | 346,158 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 166,194 | - | - | - | - | - | 166,194 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 48,776 | - | - | - | - | - | - | - | 48,776 | - | - | - | - |
| 71 | Distribution Metering | | 44,648 | - | - | - | - | - | - | - | - | 44,648 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 605,776 | 0 | 0 | 0 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.57143 | 0.00000 | 0.27435 | 0.00000 | 0.08052 | 0.07370 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 875,705 | 9,742 | 0 | 260,186 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01113 | 0.00000 | 0.29712 | 0.39529 | 0.00000 | 0.18978 | 0.00000 | 0.05570 | 0.05098 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 1,510,802 | 644,840 | 0 | 260,186 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42682 | 0.00000 | 0.17222 | 0.22912 | 0.00000 | 0.11000 | 0.00000 | 0.03229 | 0.02955 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 74,825 | 13,196 | 22,757 | 3,750 | 9,516 | - | 4,569 | - | 1,341 | 1,276 | - | - | 18,422 |
| 86 | Retail 100%, Class = # Bills | | 8,597 | - | - | - | - | - | - | - | - | - | - | - | 8,597 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 83,422 | 13,196 | 22,757 | 3,750 | 9,516 | 0 | 4,569 | 0 | 1,341 | 1,276 | 0 | 0 | 27,018 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15819 | 0.27279 | 0.04495 | 0.11407 | 0.00000 | 0.05476 | 0.00000 | 0.01607 | 0.01529 | 0.00000 | 0.00000 | 0.32387 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 6,063 | - | 6,063 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 6,063 | 0 | 6,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (127) | - | - | - | - | - | - | - | - | - | - | - | (127) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (127) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (127) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41123 | 0.01801 | 0.16494 | 0.22227 | 0.00000 | 0.10672 | 0.00000 | 0.03132 | 0.02870 | 0.00000 | 0.00000 | 0.01681 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 178,750 | 178,750 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 25,363 | 25,363 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 25,924 | 25,924 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 25,491 | 25,491 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 255,528 | 255,528 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 772 | 772 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 111 | 111 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 140 | 140 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 105 | 105 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 38,036 | - | - | 38,036 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 291 | - | - | 291 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 39,457 | 1,129 | 0 | 38,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02862 | 0.00000 | 0.97138 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 294,985 | 256,657 | 0 | 38,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87007 | 0.00000 | 0.12993 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 59,551 | - | - | - | 59,551 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 41,060 | - | - | - | - | - | 41,060 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 15,489 | - | - | - | - | - | - | - | 15,489 | - | - | - | - |
| 139 | Distribution Metering | | 15,538 | - | - | - | - | - | - | - | - | 15,538 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 131,638 | 0 | 0 | 0 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.45239 | 0.00000 | 0.31192 | 0.00000 | 0.11766 | 0.11804 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 171,095 | 1,129 | 0 | 38,328 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00660 | 0.00000 | 0.22401 | 0.34806 | 0.00000 | 0.23999 | 0.00000 | 0.09053 | 0.09081 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 426,623 | 256,657 | 0 | 38,328 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60160 | 0.00000 | 0.08984 | 0.13959 | 0.00000 | 0.09624 | 0.00000 | 0.03631 | 0.03642 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 39,231 | 6,919 | 11,931 | 1,966 | 4,989 | - | 2,395 | - | 703 | 669 | - | - | 9,659 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 3,653 | - | - | - | - | - | - | - | - | - | - | - | 3,653 |
| 156 | General & Intangible Plant Total | | 42,884 | 6,919 | 11,931 | 1,966 | 4,989 | 0 | 2,395 | 0 | 703 | 669 | 0 | 0 | 13,311 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16134 | 0.27823 | 0.04585 | 0.11634 | 0.00000 | 0.05586 | 0.00000 | 0.01639 | 0.01560 | 0.00000 | 0.00000 | 0.31040 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 143 | - | 143 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 143 | 0 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 186 | - | - | - | - | - | - | - | - | - | - | - | 186 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 469,836 | 263,576 | 12,074 | 40,294 | 64,540 | 0 | 43,456 | 0 | 16,192 | 16,207 | 0 | 0 | 13,497 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56100 | 0.02570 | 0.08576 | 0.13737 | 0.00000 | 0.09249 | 0.00000 | 0.03446 | 0.03449 | 0.00000 | 0.00000 | 0.02873 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 635,097 | 635,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (255,528) | (255,528) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 379,569 | 379,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 269,929 | 9,742 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (39,457) | (1,129) | 0 | (38,328) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 230,472 | 8,613 | 0 | 221,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03737 | 0.00000 | 0.96263 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 605,776 | 0 | 0 | 0 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (131,638) | 0 | 0 | 0 | (59,551) | 0 | (41,060) | 0 | (15,489) | (15,538) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 474,138 | 0 | 0 | 0 | 286,607 | 0 | 125,134 | 0 | 33,288 | 29,110 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60448 | 0.00000 | 0.26392 | 0.00000 | 0.07021 | 0.06139 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 83,422 | 13,196 | 22,757 | 3,750 | 9,516 | 0 | 4,569 | 0 | 1,341 | 1,276 | 0 | 0 | 27,018 |
| 192 | General & Intangible Reserve | | (42,884) | (6,919) | (11,931) | (1,966) | (4,989) | 0 | (2,395) | 0 | (703) | (669) | 0 | 0 | (13,311) |
| 193 | General & Intangible Net Plant | | 40,538 | 6,277 | 10,825 | 1,784 | 4,527 | 0 | 2,173 | 0 | 638 | 607 | 0 | 0 | 13,707 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15485 | 0.26704 | 0.04401 | 0.11166 | 0.00000 | 0.05361 | 0.00000 | 0.01573 | 0.01497 | 0.00000 | 0.00000 | 0.33813 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 6,063 | 0 | 6,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (143) | 0 | (143) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 5,920 | 0 | 5,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (127) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (127) |
| 202 | Other Reserve | | (186) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (186) |
| 203 | Other Net Plant | | (314) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (314) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 207 | Total Reserve | | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | 0 | (43,456) | 0 | (16,192) | (16,207) | 0 | 0 | (13,497) |
| 208 | Total Net Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | 0 | 127,307 | 0 | 33,926 | 29,716 | 0 | 0 | 13,393 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.34898 | 0.01481 | 0.19786 | 0.25757 | 0.00000 | 0.11263 | 0.00000 | 0.03001 | 0.02629 | 0.00000 | 0.00000 | 0.01185 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 10,757 | 10,757 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,824 | 1,824 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 804 | 804 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 13,686 | 13,686 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 10,303 | - | - | 10,303 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 10,492 | - | - | - | 10,492 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 2,236 | - | - | - | - | - | 2,236 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 277 | - | - | - | - | - | - | - | 277 | - | - | - | - |
| 223 | Distribution Metering | | 251 | - | - | - | - | - | - | - | - | 251 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 753 | 133 | 229 | 38 | 96 | - | 46 | - | 13 | 13 | - | - | 185 |
| 227 | Retail 100%, Class = Net Plant | | (717) | (250) | (11) | (142) | (185) | - | (81) | - | (22) | (19) | - | - | (8) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 50,664 | 26,953 | 218 | 10,199 | 10,403 | 0 | 2,201 | 0 | 269 | 245 | 0 | 0 | 177 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53199 | 0.00431 | 0.20130 | 0.20534 | 0.00000 | 0.04344 | 0.00000 | 0.00531 | 0.00483 | 0.00000 | 0.00000 | 0.00349 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 5,288 | 5,288 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 890 | - | - | 890 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 149 | - | - | - | 149 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 191 | 34 | 58 | 10 | 24 | - | 12 | - | 3 | 3 | - | - | 47 |
| 239 | Plant Held for Future Use Total | | 6,580 | 5,384 | 58 | 900 | 173 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81815 | 0.00885 | 0.13672 | 0.02632 | 0.00000 | 0.00178 | 0.00000 | 0.00052 | 0.00050 | 0.00000 | 0.00000 | 0.00716 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 3,510 | 3,510 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 225 | 225 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 246 | 246 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 5,938 | - | 5,938 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,111 | - | 5,111 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 53 | 53 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (20,252) | (3,295) | (5,660) | (1,099) | (2,577) | - | (1,165) | - | (510) | (587) | - | - | (5,359) |
| 255 | Retail 100%, Class = # Bills | | 9,227 | - | - | - | - | - | - | - | - | - | - | - | 9,227 |
| 256 | Retail 100%, Class = Prod | | (10,856) | (10,856) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 23,524 | 8,209 | 348 | 4,654 | 6,059 | - | 2,649 | - | 706 | 618 | - | - | 279 |
| 258 | Retail 100%, Class = T&D | | (4,888) | (54) | - | (1,452) | (1,932) | - | (928) | - | (272) | (249) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 143 | - | - | - | - | - | - | - | - | 143 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (476) | (476) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 20,696 | 8,511 | 373 | 3,414 | 4,600 | - | 2,209 | - | 648 | 594 | - | - | 348 |
| 264 | Gross Trans Plant | | (628) | (23) | - | (605) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | 0 | 2,766 | 0 | 572 | 519 | 0 | 0 | 4,495 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19161 | 0.19354 | 0.15557 | 0.19478 | 0.00000 | 0.08759 | 0.00000 | 0.01811 | 0.01642 | 0.00000 | 0.00000 | 0.14236 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 271 | Accumulated Depreciation | | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | 0 | (43,456) | 0 | (16,192) | (16,207) | 0 | 0 | (13,497) |
| 272 | Net Electric Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | 0 | 127,307 | 0 | 33,926 | 29,716 | 0 | 0 | 13,393 |
| 273 | Construction Work in Progress | | 50,664 | 26,953 | 218 | 10,199 | 10,403 | 0 | 2,201 | 0 | 269 | 245 | 0 | 0 | 177 |
| 274 | Plant Held for Future Use | | 6,580 | 5,384 | 58 | 900 | 173 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 275 | Working Capital | | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | 0 | 2,766 | 0 | 572 | 519 | 0 | 0 | 4,495 |
| 276 | Total Rate Base | | 1,219,140 | 432,846 | 23,133 | 239,653 | 307,859 | 0 | 132,285 | 0 | 34,770 | 30,483 | 0 | 0 | 18,112 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.35504 | 0.01897 | 0.19658 | 0.25252 | 0.00000 | 0.10851 | 0.00000 | 0.02852 | 0.02500 | 0.00000 | 0.00000 | 0.01486 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 193,594 | 56,391 | 31,717 | 29,045 | 38,570 | - | 15,941 | - | 4,740 | 5,016 | 27 | - | 12,146 |
| 282 | Production Solar Demand | | 6,032 | 6,032 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 199,625 | 62,423 | 31,717 | 29,045 | 38,570 | - | 15,941 | - | 4,740 | 5,016 | 27 | - | 12,146 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 199,625 | 62,423 | 31,717 | 29,045 | 38,570 | 0 | 15,941 | 0 | 4,740 | 5,016 | 27 | 0 | 12,146 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.31270 | 0.15888 | 0.14550 | 0.19321 | 0.00000 | 0.07986 | 0.00000 | 0.02374 | 0.02513 | 0.00014 | 0.00000 | 0.06084 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 200,771 | 72,054 | 14,243 | 28,268 | 40,874 | - | 18,475 | - | 5,482 | 7,486 | - | - | 13,889 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 200,771 | 72,054 | 14,243 | 28,268 | 40,874 | - | 18,475 | - | 5,482 | 7,486 | - | - | 13,889 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.35888 | 0.07094 | 0.14080 | 0.20359 | 0.00000 | 0.09202 | 0.00000 | 0.02730 | 0.03729 | 0.00000 | 0.00000 | 0.06918 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 573 | - | - | 573 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 14 | - | - | - | 14 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 468 | - | - | - | - | - | 468 | - | - | - | - | - | - |
| 301 | Distribution Service | | 2,116 | - | - | - | - | - | - | - | 2,116 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 17 | - | - | - | - | - | - | - | - | - | - | - | 17 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 29 | 10 | 1 | 6 | 7 | - | 3 | - | 1 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 3,219 | 10 | 1 | 579 | 21 | 0 | 472 | 0 | 2,117 | 1 | 0 | 0 | 18 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00324 | 0.00017 | 0.17994 | 0.00662 | 0.00000 | 0.14650 | 0.00000 | 0.65774 | 0.00023 | 0.00000 | 0.00000 | 0.00555 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 2,051 | 2,051 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 165 | 165 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 326 | 326 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 966 | 966 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 3,508 | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 5,574 | - | 5,574 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 447 | - | 447 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 453 | - | 453 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 445 | - | 445 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 6,919 | 0 | 6,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 10,428 | 3,508 | 6,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.33644 | 0.66356 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 1,242 | - | - | 1,242 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 1,272 | 24 | 0 | 1,248 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01892 | 0.00000 | 0.98108 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 3,018 | - | - | - | 3,018 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 1,313 | - | - | - | - | - | 1,313 | - | - | - | - | - | - |
| 344 | Distribution Service | | 701 | - | - | - | - | - | - | - | 701 | - | - | - | - |
| 345 | Distribution Metering | | 840 | - | - | - | - | - | - | - | - | 840 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 5,872 | 0 | 0 | 0 | 3,018 | 0 | 1,313 | 0 | 701 | 840 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51399 | 0.00000 | 0.22363 | 0.00000 | 0.11940 | 0.14298 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 5,446 | - | - | - | - | - | - | - | - | - | - | - | 5,446 |
| 356 | Customer Accounting O&M | | 5,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 5,446 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00362 | 0.00000 | 0.00000 | 0.99638 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 222 | - | - | - | - | - | - | - | - | - | - | - | 222 |
| 361 | Customer Serv & Info. O&M | | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 222 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 1,071 | - | - | - | - | - | - | - | - | - | - | - | 1,071 |
| 366 | Sales O&M | | 1,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,071 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 12,075 | 2,130 | 3,672 | 605 | 1,536 | - | 737 | - | 216 | 206 | - | - | 2,973 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 1,260 | 518 | 23 | 208 | 280 | - | 134 | - | 39 | 36 | - | - | 21 |
| 373 | Retail 100%, Class = # Bills | | 317 | - | - | - | - | - | - | - | - | - | - | - | 317 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 13,652 | 2,648 | 3,695 | 813 | 1,816 | 0 | 872 | 0 | 256 | 242 | 0 | 0 | 3,311 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19394 | 0.27067 | 0.05955 | 0.13300 | 0.00000 | 0.06385 | 0.00000 | 0.01874 | 0.01773 | 0.00000 | 0.00000 | 0.24251 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 37,982 | 6,180 | 10,614 | 2,061 | 4,834 | 0 | 2,185 | 0 | 957 | 1,101 | 0 | 0 | 10,050 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16270 | 0.27946 | 0.05425 | 0.12726 | 0.00000 | 0.05752 | 0.00000 | 0.02519 | 0.02900 | 0.00000 | 0.00000 | 0.26460 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 37,982 | 6,180 | 10,614 | 2,061 | 4,834 | - | 2,185 | - | 957 | 1,101 | - | - | 10,050 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 18,101 | 18,101 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 3,092 | 3,092 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,582 | 1,582 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 6,992 | 6,992 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 29,767 | 29,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 83 | 83 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 48 | 48 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 55 | 55 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 6,564 | - | - | 6,564 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 53 | - | - | 53 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 6,809 | 191 | 0 | 6,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02809 | 0.00000 | 0.97191 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 36,575 | 29,958 | 0 | 6,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81907 | 0.00000 | 0.18093 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 10,540 | - | - | - | 10,540 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 5,278 | - | - | - | - | - | 5,278 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1,617 | - | - | - | - | - | - | - | 1,617 | - | - | - | - |
| 423 | Distribution Metering | | 2,972 | - | - | - | - | - | - | - | - | 2,972 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 20,407 | 0 | 0 | 0 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51649 | 0.00000 | 0.25865 | 0.00000 | 0.07924 | 0.14562 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 27,216 | 191 | 0 | 6,617 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00703 | 0.00000 | 0.24315 | 0.38728 | 0.00000 | 0.19395 | 0.00000 | 0.05942 | 0.10919 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 56,982 | 29,958 | 0 | 6,617 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52574 | 0.00000 | 0.11613 | 0.18497 | 0.00000 | 0.09263 | 0.00000 | 0.02838 | 0.05215 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 3,753 | 662 | 1,142 | 188 | 477 | - | 229 | - | 67 | 64 | - | - | 924 |
| 438 | Retail 100%, Class = # Bills | | 854 | - | - | - | - | - | - | - | - | - | - | - | 854 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 4,608 | 662 | 1,142 | 188 | 477 | 0 | 229 | 0 | 67 | 64 | 0 | 0 | 1,778 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14366 | 0.24774 | 0.04083 | 0.10359 | 0.00000 | 0.04974 | 0.00000 | 0.01460 | 0.01389 | 0.00000 | 0.00000 | 0.38595 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 388 | - | 388 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 388 | 0 | 388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 406 | - | - | - | - | - | - | - | - | - | - | - | 406 |
| 451 | Retail 100%, Class = Net Plant | | 1,088 | 380 | 16 | 215 | 280 | - | 123 | - | 33 | 29 | - | - | 13 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 858 | - | - | - | - | - | - | - | - | 858 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 235 | 235 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 2,587 | 615 | 16 | 215 | 280 | 0 | 123 | 0 | 33 | 886 | 0 | 0 | 419 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 64,565 | 31,234 | 1,545 | 7,021 | 11,298 | 0 | 5,630 | 0 | 1,717 | 3,922 | 0 | 0 | 2,197 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48377 | 0.02394 | 0.10874 | 0.17498 | 0.00000 | 0.08720 | 0.00000 | 0.02659 | 0.06074 | 0.00000 | 0.00000 | 0.03403 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 933 | 165 | 284 | 47 | 119 | - | 57 | - | 17 | 16 | - | - | 230 |
| 466 | Net Total Plant | | 11,209 | 3,912 | 166 | 2,218 | 2,887 | - | 1,262 | - | 336 | 295 | - | - | 133 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 12,142 | 4,076 | 450 | 2,265 | 3,006 | 0 | 1,319 | 0 | 353 | 311 | 0 | 0 | 363 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.33571 | 0.03705 | 0.18650 | 0.24754 | 0.00000 | 0.10866 | 0.00000 | 0.02908 | 0.02558 | 0.00000 | 0.00000 | 0.02986 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 202,845 | 62,434 | 31,717 | 29,624 | 38,592 | 0 | 16,413 | 0 | 6,857 | 5,016 | 27 | 0 | 12,164 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 114,635 | 41,472 | 12,609 | 11,335 | 19,123 | 0 | 9,128 | 0 | 3,025 | 5,332 | 0 | 0 | 12,610 |
| 477 | Net Oper. Income (NOI) before Tax | | 88,209 | 20,962 | 19,108 | 18,289 | 19,468 | 0 | 7,285 | 0 | 3,832 | (316) | 27 | 0 | (446) |
| 478 | Interest Expense | Line 8 x WACC | 22,959 | 8,151 | 436 | 4,513 | 5,798 | - | 2,491 | - | 655 | 574 | - | - | 341 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 65,250 | 12,810 | 18,673 | 13,776 | 13,671 | - | 4,793 | - | 3,177 | (890) | 27 | - | (787) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 65,250 | 12,810 | 18,673 | 13,776 | 13,671 | 0 | 4,793 | 0 | 3,177 | (890) | 27 | 0 | (787) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 484 | State Temporary Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 485 | State Taxable Income | Ln 482:484 | 26,689 | (3,047) | 17,978 | 7,415 | 5,100 | 0 | 678 | 0 | 1,969 | (1,997) | 27 | 0 | (1,435) |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 1,468 | (168) | 989 | 408 | 280 | - | 37 | - | 108 | (110) | 2 | - | (79) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 3,651 | 730 | 1,028 | 768 | 766 | - | 270 | - | 177 | (47) | 2 | - | (42) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 65,250 | 12,810 | 18,673 | 13,776 | 13,671 | - | 4,793 | - | 3,177 | (890) | 27 | - | (787) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,468) | 168 | (989) | (408) | (280) | - | (37) | - | (108) | 110 | (2) | - | 79 |
| 497 | Fed. Taxable Income | Ln 493:496 | 25,221 | (2,879) | 16,989 | 7,008 | 4,819 | - | 641 | - | 1,861 | (1,887) | 26 | - | (1,356) |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 5,297 | (605) | 3,568 | 1,472 | 1,012 | - | 135 | - | 391 | (396) | 5 | - | (285) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 5,297 | (605) | 3,568 | 1,472 | 1,012 | - | 135 | - | 391 | (396) | 5 | - | (285) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (458) | (189) | (8) | (76) | (102) | - | (49) | - | (14) | (13) | - | - | (8) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 5,398 | (1,515) | 3,521 | 1,991 | 1,574 | - | 236 | - | 374 | (430) | 5 | - | (359) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 6,764 | (772) | 4,557 | 1,879 | 1,293 | - | 172 | - | 499 | (506) | 7 | - | (364) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 10,061 | 4,137 | 181 | 1,660 | 2,236 | - | 1,074 | - | 315 | 289 | - | - | 169 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 514 | Total Amortization of ITC | Line 504 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 515 | Total Amortization of PTC | Line 505 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 9,049 | (784) | 4,549 | 2,759 | 2,340 | - | 506 | - | 551 | (477) | 7 | - | (401) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.78% | 26.25% | 25.37% | 25.68% | 25.80% | 0.00% | 25.97% | 0.00% | 25.62% | 24.44% | 25.35% | 0.00% | 24.74% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 524 | Interest Expense | Line 8 x WACC | (22,959) | (8,151) | (436) | (4,513) | (5,798) | - | (2,491) | - | (655) | (574) | - | - | (341) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 533 | Base for FIT Computation | Ln 523:532 | 25,176 | 5,852 | 465 | 6,654 | 8,046 | - | 2,890 | - | 592 | 452 | - | - | 224 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 6,692 | 1,555 | 124 | 1,769 | 2,139 | - | 768 | - | 157 | 120 | - | - | 60 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,084) | (2,594) | (65) | 989 | 950 | - | 29 | - | (106) | (140) | - | - | (147) |
| 541 | Total FIT - Deferred | Line 532 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 7,252 | 834 | 85 | 2,364 | 2,803 | - | 918 | - | 155 | 99 | - | - | (7) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 546 | Interest Expense | Line 27 x WACC | (22,959) | (8,151) | (436) | (4,513) | (5,798) | - | (2,491) | - | (655) | (574) | - | - | (341) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 548 | Temporary State Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 7,252 | 834 | 85 | 2,364 | 2,803 | - | 918 | - | 155 | 99 | - | - | (7) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 34,051 | 8,305 | 629 | 8,783 | 10,670 | - | 3,891 | - | 817 | 635 | - | - | 321 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 1,982 | 483 | 37 | 511 | 621 | - | 226 | - | 48 | 37 | - | - | 19 |
| 555 | Total SIT - Deferred | Line 549 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 4,165 | 1,381 | 76 | 871 | 1,106 | - | 459 | - | 116 | 100 | - | - | 55 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 11,417 | 2,215 | 161 | 3,235 | 3,909 | - | 1,378 | - | 271 | 199 | - | - | 49 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.19404 | 0.01409 | 0.28339 | 0.34239 | 0.00000 | 0.12068 | 0.00000 | 0.02372 | 0.01744 | 0.00000 | 0.00000 | 0.00426 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,319 | 1,319 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 230 | 230 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 185 | 185 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,262 | - | 2,262 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 280 | - | 280 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 119 | - | 119 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 365 | - | 365 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,765 | 1,740 | 3,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 513 | 15 | - | 499 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 2,214 | - | - | - | 1,265 | - | 607 | - | 178 | 163 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 7,493 | 1,754 | 3,026 | 499 | 1,265 | 0 | 607 | 0 | 178 | 163 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 1,773 | - | - | - | - | - | - | - | - | 6 | - | - | 1,767 |
| 578 | Customer Service & Info. | | 322 | - | - | - | - | - | - | - | - | - | - | - | 322 |
| 579 | Sales | | 360 | - | - | - | - | - | - | - | - | - | - | - | 360 |
| 580 | Subtotal before Admin & Gen | | 9,948 | 1,754 | 3,026 | 499 | 1,265 | - | 607 | - | 178 | 170 | - | - | 2,449 |
| 581 | Admin & General | | 4,458 | 786 | 1,356 | 223 | 567 | - | 272 | - | 80 | 76 | - | - | 1,098 |
| 582 | Total | | 14,406 | 2,541 | 4,381 | 722 | 1,832 | - | 880 | - | 258 | 246 | - | - | 3,547 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17636 | 0.30413 | 0.05012 | 0.12717 | 0.00000 | 0.06106 | 0.00000 | 0.01792 | 0.01705 | 0.00000 | 0.00000 | 0.24620 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | - | 3,463 | - | 5,653 | 3,906 | - | - | 3,030 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | - | (881) | - | (1,826) | (1,379) | - | - | (1,521) |
| 4 | Net Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | - | 2,582 | - | 3,827 | 2,528 | - | - | 1,509 |
| 5 | Construction Work in Progress | Line 229 | 2,978 | 1,735 | 21 | 630 | 477 | - | 45 | - | 30 | 21 | - | - | 20 |
| 6 | Plant Held for Future Use | Line 239 | 422 | 347 | 6 | 56 | 8 | - | 0 | - | 0 | 0 | - | - | 5 |
| 7 | Working Capital | Line 265 | 2,223 | 390 | 578 | 303 | 282 | - | 56 | - | 64 | 44 | - | - | 506 |
| 8 | Total Rate Base | | 70,206 | 27,871 | 2,187 | 14,794 | 14,116 | - | 2,683 | - | 3,922 | 2,593 | - | - | 2,041 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 9,237 | 4,019 | 396 | 1,328 | 1,763 | - | 729 | - | 217 | 229 | 1 | - | 555 |
| 12 | Revenue Credits | Line 307 | 288 | 1 | 0 | 36 | 1 | - | 10 | - | 239 | 0 | - | - | 2 |
| 13 | Total Revenue | | 9,525 | 4,020 | 396 | 1,363 | 1,764 | - | 738 | - | 455 | 229 | 1 | - | 557 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 3,128 | 398 | 1,003 | 127 | 222 | - | 44 | - | 108 | 94 | - | - | 1,132 |
| 17 | Depreciation | Line 460 | 3,998 | 2,011 | 146 | 433 | 518 | - | 114 | - | 194 | 334 | - | - | 248 |
| 18 | Tax Other Than Income Tax | Line 470 | 716 | 262 | 43 | 140 | 138 | - | 27 | - | 40 | 26 | - | - | 41 |
| 19 | Gain/Loss on Disposition | Line 471 | (3) | (1) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 7,840 | 2,670 | 1,192 | 700 | 877 | - | 185 | - | 341 | 454 | - | - | 1,421 |
| 21 | Income Tax Expense | Line 517 | (369) | (51) | (230) | 52 | 106 | - | 113 | - | (18) | (91) | 0 | - | (251) |
| 22 | Total Operating Expense | | 7,471 | 2,620 | 962 | 752 | 983 | - | 298 | - | 323 | 363 | 0 | - | 1,169 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 2,054 | 1,400 | (566) | 611 | 781 | - | 440 | - | 133 | (134) | 1 | - | (612) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (2,906) | (569) | (721) | (434) | (216) | - | 251 | - | (144) | (317) | 1 | - | (756) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (3,906) | (765) | (969) | (583) | (291) | - | 337 | - | (194) | (426) | 1 | - | (1,017) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 12,143 | 4,588 | 1,117 | 1,762 | 1,979 | - | 478 | - | 361 | 546 | 0 | - | 1,311 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 2.93% | 5.02% | -25.90% | 4.13% | 5.53% | 0.00% | 16.40% | 0.00% | 3.38% | -5.15% | 0.00% | 0.00% | -30.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 9,237 | 4,019 | 396 | 1,328 | 1,763 | | 729 | | 217 | 229 | 1 | | 555 |
| 37 | | Ln 29 | 3,906 | 765 | 969 | 583 | 291 | | (337) | | 194 | 426 | (1) | | 1,017 |
| 38 | | Ln 37 / Ln 36 | 42.29% | 19.02% | 244.61% | 43.94% | 16.48% | | -46.21% | | 89.59% | 185.75% | -100.34% | | 183.11% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 24,586 | 24,586 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 2,129 | 2,129 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 2,245 | 2,245 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 11,934 | 11,934 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 40,894 | 40,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 290 | 290 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 152 | 152 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 168 | 168 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 15,912 | - | - | 15,912 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 150 | - | - | 150 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 16,689 | 627 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03759 | 0.00000 | 0.96241 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 57,583 | 41,521 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72107 | 0.00000 | 0.27893 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 15,872 | - | - | - | 15,872 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,370 | - | - | - | - | - | 3,370 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 5,502 | - | - | - | - | - | - | - | 5,502 | - | - | - | - |
| 71 | Distribution Metering | | 3,798 | - | - | - | - | - | - | - | - | 3,798 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 28,542 | 0 | 0 | 0 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55610 | 0.00000 | 0.11808 | 0.00000 | 0.19276 | 0.13306 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 45,231 | 627 | 0 | 16,062 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01387 | 0.00000 | 0.35510 | 0.35092 | 0.00000 | 0.07451 | 0.00000 | 0.12163 | 0.08396 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 86,125 | 41,521 | 0 | 16,062 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48210 | 0.00000 | 0.18649 | 0.18430 | 0.00000 | 0.03913 | 0.00000 | 0.06388 | 0.04410 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 6,097 | 850 | 2,151 | 232 | 436 | - | 93 | - | 151 | 109 | - | - | 2,075 |
| 86 | Retail 100%, Class = # Bills | | 969 | - | - | - | - | - | - | - | - | - | - | - | 969 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 7,065 | 850 | 2,151 | 232 | 436 | 0 | 93 | 0 | 151 | 109 | 0 | 0 | 3,044 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.12027 | 0.30449 | 0.03277 | 0.06176 | 0.00000 | 0.01311 | 0.00000 | 0.02141 | 0.01536 | 0.00000 | 0.00000 | 0.43084 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 573 | - | 573 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 573 | 0 | 573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (14) | - | - | - | - | - | - | - | - | - | - | - | (14) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.45196 | 0.02906 | 0.17380 | 0.17396 | 0.00000 | 0.03694 | 0.00000 | 0.06030 | 0.04167 | 0.00000 | 0.00000 | 0.03232 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 11,510 | 11,510 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,633 | 1,633 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,669 | 1,669 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,641 | 1,641 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 16,453 | 16,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,348 | - | - | 2,348 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 18 | - | - | 18 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,439 | 73 | 0 | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02981 | 0.00000 | 0.97019 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 18,892 | 16,526 | 0 | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87476 | 0.00000 | 0.12524 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 2,731 | - | - | - | 2,731 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 833 | - | - | - | - | - | 833 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 1,747 | - | - | - | - | - | - | - | 1,747 | - | - | - | - |
| 139 | Distribution Metering | | 1,322 | - | - | - | - | - | - | - | - | 1,322 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 6,632 | 0 | 0 | 0 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41173 | 0.00000 | 0.12556 | 0.00000 | 0.26342 | 0.19929 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 9,071 | 73 | 0 | 2,366 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00801 | 0.00000 | 0.26084 | 0.30104 | 0.00000 | 0.09180 | 0.00000 | 0.19260 | 0.14571 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 25,524 | 16,526 | 0 | 2,366 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.64747 | 0.00000 | 0.09270 | 0.10698 | 0.00000 | 0.03262 | 0.00000 | 0.06845 | 0.05178 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 3,197 | 446 | 1,128 | 121 | 229 | - | 49 | - | 79 | 57 | - | - | 1,088 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 412 | - | - | - | - | - | - | - | - | - | - | - | 412 |
| 156 | General & Intangible Plant Total | | 3,608 | 446 | 1,128 | 121 | 229 | 0 | 49 | 0 | 79 | 57 | 0 | 0 | 1,500 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.12347 | 0.31262 | 0.03364 | 0.06341 | 0.00000 | 0.01346 | 0.00000 | 0.02198 | 0.01577 | 0.00000 | 0.00000 | 0.41565 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 13 | - | 13 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 13 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 21 | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 29,167 | 16,972 | 1,141 | 2,487 | 2,959 | 0 | 881 | 0 | 1,826 | 1,379 | 0 | 0 | 1,521 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.58188 | 0.03913 | 0.08528 | 0.10146 | 0.00000 | 0.03021 | 0.00000 | 0.06262 | 0.04726 | 0.00000 | 0.00000 | 0.05214 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 40,894 | 40,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (16,453) | (16,453) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 24,440 | 24,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 16,689 | 627 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (2,439) | (73) | 0 | (2,366) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 14,250 | 555 | 0 | 13,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03892 | 0.00000 | 0.96108 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 28,542 | 0 | 0 | 0 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (6,632) | 0 | 0 | 0 | (2,731) | 0 | (833) | 0 | (1,747) | (1,322) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,910 | 0 | 0 | 0 | 13,142 | 0 | 2,538 | 0 | 3,755 | 2,476 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.59980 | 0.00000 | 0.11582 | 0.00000 | 0.17136 | 0.11301 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 7,065 | 850 | 2,151 | 232 | 436 | 0 | 93 | 0 | 151 | 109 | 0 | 0 | 3,044 |
| 192 | General & Intangible Reserve | | (3,608) | (446) | (1,128) | (121) | (229) | 0 | (49) | 0 | (79) | (57) | 0 | 0 | (1,500) |
| 193 | General & Intangible Net Plant | | 3,457 | 404 | 1,023 | 110 | 208 | 0 | 44 | 0 | 72 | 52 | 0 | 0 | 1,544 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.11692 | 0.29601 | 0.03185 | 0.06004 | 0.00000 | 0.01275 | 0.00000 | 0.02081 | 0.01493 | 0.00000 | 0.00000 | 0.44669 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 573 | 0 | 573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (13) | 0 | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 560 | 0 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) |
| 202 | Other Reserve | | (21) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (21) |
| 203 | Other Net Plant | | (35) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (35) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 207 | Total Reserve | | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | 0 | (881) | 0 | (1,826) | (1,379) | 0 | 0 | (1,521) |
| 208 | Total Net Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | 0 | 2,582 | 0 | 3,827 | 2,528 | 0 | 0 | 1,509 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.39328 | 0.02451 | 0.21377 | 0.20670 | 0.00000 | 0.03998 | 0.00000 | 0.05925 | 0.03914 | 0.00000 | 0.00000 | 0.02336 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 693 | 693 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 117 | 117 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 52 | 52 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 881 | 881 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 636 | - | - | 636 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 481 | - | - | - | 481 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 45 | - | - | - | - | - | 45 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 31 | - | - | - | - | - | - | - | 31 | - | - | - | - |
| 223 | Distribution Metering | | 21 | - | - | - | - | - | - | - | - | 21 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 61 | 9 | 22 | 2 | 4 | - | 1 | - | 2 | 1 | - | - | 21 |
| 227 | Retail 100%, Class = Net Plant | | (41) | (16) | (1) | (9) | (8) | - | (2) | - | (2) | (2) | - | - | (1) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,978 | 1,735 | 21 | 630 | 477 | 0 | 45 | 0 | 30 | 21 | 0 | 0 | 20 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.58269 | 0.00693 | 0.21138 | 0.16016 | 0.00000 | 0.01498 | 0.00000 | 0.01018 | 0.00698 | 0.00000 | 0.00000 | 0.00669 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 341 | 341 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 55 | - | - | 55 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 7 | - | - | - | 7 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 16 | 2 | 6 | 1 | 1 | - | 0 | - | 0 | 0 | - | - | 5 |
| 239 | Plant Held for Future Use Total | | 422 | 347 | 6 | 56 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82174 | 0.01305 | 0.13165 | 0.01883 | 0.00000 | 0.00056 | 0.00000 | 0.00092 | 0.00066 | 0.00000 | 0.00000 | 0.01259 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 226 | 226 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 561 | - | 561 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 483 | - | 483 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,668) | (212) | (535) | (68) | (118) | - | (24) | - | (58) | (50) | - | - | (604) |
| 255 | Retail 100%, Class = # Bills | | 1,040 | - | - | - | - | - | - | - | - | - | - | - | 1,040 |
| 256 | Retail 100%, Class = Prod | | (699) | (699) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,344 | 529 | 33 | 287 | 278 | - | 54 | - | 80 | 53 | - | - | 31 |
| 258 | Retail 100%, Class = T&D | | (252) | (4) | - | (90) | (89) | - | (19) | - | (31) | (21) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 12 | - | - | - | - | - | - | - | - | 12 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (31) | (31) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,213 | 548 | 35 | 211 | 211 | - | 45 | - | 73 | 51 | - | - | 39 |
| 264 | Gross Trans Plant | | (39) | (1) | - | (37) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 2,223 | 390 | 578 | 303 | 282 | 0 | 56 | 0 | 64 | 44 | 0 | 0 | 506 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.17519 | 0.25980 | 0.13637 | 0.12682 | 0.00000 | 0.02522 | 0.00000 | 0.02901 | 0.01984 | 0.00000 | 0.00000 | 0.22775 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 271 | Accumulated Depreciation | | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | 0 | (881) | 0 | (1,826) | (1,379) | 0 | 0 | (1,521) |
| 272 | Net Electric Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | 0 | 2,582 | 0 | 3,827 | 2,528 | 0 | 0 | 1,509 |
| 273 | Construction Work in Progress | | 2,978 | 1,735 | 21 | 630 | 477 | 0 | 45 | 0 | 30 | 21 | 0 | 0 | 20 |
| 274 | Plant Held for Future Use | | 422 | 347 | 6 | 56 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 275 | Working Capital | | 2,223 | 390 | 578 | 303 | 282 | 0 | 56 | 0 | 64 | 44 | 0 | 0 | 506 |
| 276 | Total Rate Base | | 70,206 | 27,871 | 2,187 | 14,794 | 14,116 | 0 | 2,683 | 0 | 3,922 | 2,593 | 0 | 0 | 2,041 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.39699 | 0.03115 | 0.21072 | 0.20107 | 0.00000 | 0.03821 | 0.00000 | 0.05586 | 0.03693 | 0.00000 | 0.00000 | 0.02907 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 8,848 | 3,631 | 396 | 1,328 | 1,763 | - | 729 | - | 217 | 229 | 1 | - | 555 |
| 282 | Production Solar Demand | | 388 | 388 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 9,237 | 4,019 | 396 | 1,328 | 1,763 | - | 729 | - | 217 | 229 | 1 | - | 555 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 9,237 | 4,019 | 396 | 1,328 | 1,763 | 0 | 729 | 0 | 217 | 229 | 1 | 0 | 555 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.43515 | 0.04288 | 0.14372 | 0.19086 | 0.00000 | 0.07888 | 0.00000 | 0.02345 | 0.02482 | 0.00014 | 0.00000 | 0.06010 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 12,800 | 4,640 | 1,347 | 1,745 | 1,874 | - | 375 | - | 618 | 637 | - | - | 1,565 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 12,800 | 4,640 | 1,347 | 1,745 | 1,874 | - | 375 | - | 618 | 637 | - | - | 1,565 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36247 | 0.10520 | 0.13633 | 0.14643 | 0.00000 | 0.02927 | 0.00000 | 0.04831 | 0.04975 | 0.00000 | 0.00000 | 0.12225 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 35 | - | - | 35 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 9 | - | - | - | - | - | 9 | - | - | - | - | - | - |
| 301 | Distribution Service | | 239 | - | - | - | - | - | - | - | 239 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 2 | 1 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 288 | 1 | 0 | 36 | 1 | 0 | 10 | 0 | 239 | 0 | 0 | 0 | 2 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00234 | 0.00018 | 0.12419 | 0.00340 | 0.00000 | 0.03322 | 0.00000 | 0.82947 | 0.00022 | 0.00000 | 0.00000 | 0.00699 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 132 | 132 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 21 | 21 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 226 | 226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 527 | - | 527 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 654 | 0 | 654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 880 | 226 | 654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.25669 | 0.74331 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 77 | - | - | 77 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 79 | 2 | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01972 | 0.00000 | 0.98028 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 138 | - | - | - | 138 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 27 | - | - | - | - | - | 27 | - | - | - | - | - | - |
| 344 | Distribution Service | | 79 | - | - | - | - | - | - | - | 79 | - | - | - | - |
| 345 | Distribution Metering | | 71 | - | - | - | - | - | - | - | - | 71 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 316 | 0 | 0 | 0 | 138 | 0 | 27 | 0 | 79 | 71 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43862 | 0.00000 | 0.08440 | 0.00000 | 0.25063 | 0.22634 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 614 | - | - | - | - | - | - | - | - | - | - | - | 614 |
| 356 | Customer Accounting O&M | | 615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 614 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00273 | 0.00000 | 0.00000 | 0.99727 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 25 | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 361 | Customer Serv & Info. O&M | | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 121 | - | - | - | - | - | - | - | - | - | - | - | 121 |
| 366 | Sales O&M | | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 984 | 137 | 347 | 37 | 70 | - | 15 | - | 24 | 18 | - | - | 335 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 74 | 33 | 2 | 13 | 13 | - | 3 | - | 4 | 3 | - | - | 2 |
| 373 | Retail 100%, Class = # Bills | | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 1,093 | 170 | 349 | 50 | 83 | 0 | 18 | 0 | 29 | 21 | 0 | 0 | 373 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.15592 | 0.31949 | 0.04590 | 0.07614 | 0.00000 | 0.01617 | 0.00000 | 0.02639 | 0.01883 | 0.00000 | 0.00000 | 0.34115 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 3,128 | 398 | 1,003 | 127 | 222 | 0 | 44 | 0 | 108 | 94 | 0 | 0 | 1,132 |
| 387 | Total O&M Allocators | | 1.00000 | 0.12719 | 0.32075 | 0.04066 | 0.07085 | 0.00000 | 0.01416 | 0.00000 | 0.03450 | 0.02994 | 0.00000 | 0.00000 | 0.36194 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 3,128 | 398 | 1,003 | 127 | 222 | - | 44 | - | 108 | 94 | - | - | 1,132 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,166 | 1,166 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 199 | 199 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 102 | 102 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 450 | 450 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,917 | 1,917 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 405 | - | - | 405 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 421 | 12 | 0 | 409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02927 | 0.00000 | 0.97073 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,337 | 1,929 | 0 | 409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82524 | 0.00000 | 0.17476 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 483 | - | - | - | 483 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 107 | - | - | - | - | - | 107 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 182 | - | - | - | - | - | - | - | 182 | - | - | - | - |
| 423 | Distribution Metering | | 253 | - | - | - | - | - | - | - | - | 253 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 1,025 | 0 | 0 | 0 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.47128 | 0.00000 | 0.10438 | 0.00000 | 0.17786 | 0.24648 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,446 | 12 | 0 | 409 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00852 | 0.00000 | 0.28245 | 0.33415 | 0.00000 | 0.07401 | 0.00000 | 0.12611 | 0.17477 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 3,363 | 1,929 | 0 | 409 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.57359 | 0.00000 | 0.12147 | 0.14371 | 0.00000 | 0.03183 | 0.00000 | 0.05423 | 0.07516 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 306 | 43 | 108 | 12 | 22 | - | 5 | - | 8 | 5 | - | - | 104 |
| 438 | Retail 100%, Class = # Bills | | 96 | - | - | - | - | - | - | - | - | - | - | - | 96 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 402 | 43 | 108 | 12 | 22 | 0 | 5 | 0 | 8 | 5 | 0 | 0 | 200 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.10601 | 0.26840 | 0.02888 | 0.05444 | 0.00000 | 0.01156 | 0.00000 | 0.01887 | 0.01354 | 0.00000 | 0.00000 | 0.49831 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 37 | - | 37 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 37 | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 46 | - | - | - | - | - | - | - | - | - | - | - | 46 |
| 451 | Retail 100%, Class = Net Plant | | 62 | 24 | 2 | 13 | 13 | - | 2 | - | 4 | 2 | - | - | 1 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 73 | - | - | - | - | - | - | - | - | 73 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 196 | 40 | 2 | 13 | 13 | 0 | 2 | 0 | 4 | 75 | 0 | 0 | 47 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,998 | 2,011 | 146 | 433 | 518 | 0 | 114 | 0 | 194 | 334 | 0 | 0 | 248 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.50308 | 0.03654 | 0.10841 | 0.12958 | 0.00000 | 0.02856 | 0.00000 | 0.04844 | 0.08344 | 0.00000 | 0.00000 | 0.06193 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 76 | 11 | 27 | 3 | 5 | - | 1 | - | 2 | 1 | - | - | 26 |
| 466 | Net Total Plant | | 640 | 252 | 16 | 137 | 132 | - | 26 | - | 38 | 25 | - | - | 15 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 716 | 262 | 43 | 140 | 138 | 0 | 27 | 0 | 40 | 26 | 0 | 0 | 41 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.36633 | 0.05937 | 0.19511 | 0.19236 | 0.00000 | 0.03735 | 0.00000 | 0.05560 | 0.03687 | 0.00000 | 0.00000 | 0.05702 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 9,525 | 4,020 | 396 | 1,363 | 1,764 | 0 | 738 | 0 | 455 | 229 | 1 | 0 | 557 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 7,840 | 2,670 | 1,192 | 700 | 877 | 0 | 185 | 0 | 341 | 454 | 0 | 0 | 1,421 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,685 | 1,350 | (796) | 664 | 887 | 0 | 553 | 0 | 114 | (224) | 1 | 0 | (863) |
| 478 | Interest Expense | Line 8 x WACC | 1,322 | 525 | 41 | 279 | 266 | - | 51 | - | 74 | 49 | - | - | 38 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 363 | 825 | (837) | 385 | 621 | - | 503 | - | 40 | (273) | 1 | - | (902) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 363 | 825 | (837) | 385 | 621 | 0 | 503 | 0 | 40 | (273) | 1 | 0 | (902) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 484 | State Temporary Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 485 | State Taxable Income | Ln 482:484 | (1,896) | (196) | (903) | (8) | 228 | 0 | 419 | 0 | (96) | (367) | 1 | 0 | (975) |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (104) | (11) | (50) | (0) | 13 | - | 23 | - | (5) | (20) | 0 | - | (54) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 24 | 47 | (46) | 22 | 35 | - | 28 | - | 2 | (15) | 0 | - | (49) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 363 | 825 | (837) | 385 | 621 | - | 503 | - | 40 | (273) | 1 | - | (902) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 104 | 11 | 50 | 0 | (13) | - | (23) | - | 5 | 20 | (0) | - | 54 |
| 497 | Fed. Taxable Income | Ln 493:496 | (1,792) | (185) | (853) | (7) | 216 | - | 396 | - | (91) | (347) | 1 | - | (921) |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (376) | (39) | (179) | (2) | 45 | - | 83 | - | (19) | (73) | 0 | - | (193) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (376) | (39) | (179) | (2) | 45 | - | 83 | - | (19) | (73) | 0 | - | (193) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (27) | (12) | (1) | (5) | (5) | - | (1) | - | (2) | (1) | - | - | (1) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (393) | (98) | (184) | 31 | 71 | - | 85 | - | (21) | (76) | 0 | - | (202) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (481) | (50) | (229) | (2) | 58 | - | 106 | - | (24) | (93) | 0 | - | (247) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 589 | 266 | 17 | 102 | 103 | - | 22 | - | 36 | 25 | - | - | 19 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 514 | Total Amortization of ITC | Line 504 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (369) | (51) | (230) | 52 | 106 | - | 113 | - | (18) | (91) | 0 | - | (251) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 29.88% | 26.25% | 25.29% | 26.09% | 25.81% | 0.00% | 25.47% | 0.00% | 27.81% | 25.09% | 25.35% | 0.00% | 25.29% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 524 | Interest Expense | Line 8 x WACC | (1,322) | (525) | (41) | (279) | (266) | - | (51) | - | (74) | (49) | - | - | (38) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,390 | 377 | 44 | 411 | 369 | - | 59 | - | 67 | 38 | - | - | 25 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 369 | 100 | 12 | 109 | 98 | - | 16 | - | 18 | 10 | - | - | 7 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (108) | (167) | (6) | 61 | 44 | - | 1 | - | (12) | (12) | - | - | (17) |
| 541 | Total FIT - Deferred | Line 532 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 380 | 54 | 8 | 146 | 129 | - | 19 | - | 17 | 8 | - | - | (1) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 546 | Interest Expense | Line 27 x WACC | (1,322) | (525) | (41) | (279) | (266) | - | (51) | - | (74) | (49) | - | - | (38) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 548 | Temporary State Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 380 | 54 | 8 | 146 | 129 | - | 19 | - | 17 | 8 | - | - | (1) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,887 | 535 | 59 | 542 | 489 | - | 79 | - | 92 | 54 | - | - | 36 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 110 | 31 | 3 | 32 | 28 | - | 5 | - | 5 | 3 | - | - | 2 |
| 555 | Total SIT - Deferred | Line 549 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 238 | 89 | 7 | 54 | 51 | - | 9 | - | 13 | 8 | - | - | 6 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 618 | 143 | 15 | 200 | 179 | - | 28 | - | 31 | 17 | - | - | 5 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.23092 | 0.02462 | 0.32333 | 0.29017 | 0.00000 | 0.04523 | 0.00000 | 0.04944 | 0.02741 | 0.00000 | 0.00000 | 0.00886 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 85 | 85 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 214 | - | 214 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 26 | - | 26 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 11 | - | 11 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 34 | - | 34 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 398 | 112 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 32 | 1 | - | 31 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 104 | - | - | - | 58 | - | 12 | - | 20 | 14 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 534 | 113 | 286 | 31 | 58 | 0 | 12 | 0 | 20 | 14 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 200 | - | - | - | - | - | - | - | - | 1 | - | - | 199 |
| 578 | Customer Service & Info. | | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 579 | Sales | | 41 | - | - | - | - | - | - | - | - | - | - | - | 41 |
| 580 | Subtotal before Admin & Gen | | 811 | 113 | 286 | 31 | 58 | - | 12 | - | 20 | 14 | - | - | 276 |
| 581 | Admin & General | | 363 | 51 | 128 | 14 | 26 | - | 6 | - | 9 | 6 | - | - | 124 |
| 582 | Total | | 1,174 | 164 | 414 | 45 | 84 | - | 18 | - | 29 | 21 | - | - | 400 |
| 583 | Total Labor Allocator | | 1.00000 | 0.13937 | 0.35287 | 0.03797 | 0.07157 | 0.00000 | 0.01520 | 0.00000 | 0.02481 | 0.01780 | 0.00000 | 0.00000 | 0.34042 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | - | 380,805 | - | 18,495 | 38,556 | - | - | 9,992 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | - | (96,907) | - | (5,975) | (13,607) | - | - | (5,016) |
| 4 | Net Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | - | 283,898 | - | 12,520 | 24,949 | - | - | 4,977 |
| 5 | Construction Work in Progress | Line 229 | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | - | 4,908 | - | 99 | 205 | - | - | 66 |
| 6 | Plant Held for Future Use | Line 239 | 33,143 | 27,460 | 349 | 4,519 | 767 | - | 26 | - | 1 | 3 | - | - | 18 |
| 7 | Working Capital | Line 265 | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | - | 6,167 | - | 211 | 435 | - | - | 1,670 |
| 8 | Total Rate Base | | 5,253,476 | 2,207,772 | 138,819 | 1,203,803 | 1,362,928 | - | 294,999 | - | 12,831 | 25,593 | - | - | 6,730 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 663,130 | 318,396 | 171 | 94,875 | 125,988 | - | 52,072 | - | 15,482 | 16,383 | 89 | - | 39,675 |
| 12 | Revenue Credits | Line 307 | 4,901 | 53 | 3 | 2,910 | 94 | - | 1,052 | - | 781 | 1 | - | - | 7 |
| 13 | Total Revenue | | 668,031 | 318,449 | 174 | 97,784 | 126,083 | - | 53,123 | - | 16,263 | 16,384 | 89 | - | 39,681 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 136,854 | 31,521 | 63,698 | 10,351 | 21,400 | - | 4,872 | - | 353 | 925 | - | - | 3,735 |
| 17 | Depreciation | Line 460 | 271,169 | 159,314 | 9,274 | 35,267 | 50,016 | - | 12,555 | - | 634 | 3,293 | - | - | 817 |
| 18 | Tax Other Than Income Tax | Line 470 | 51,642 | 20,792 | 2,700 | 11,375 | 13,307 | - | 2,942 | - | 130 | 261 | - | - | 135 |
| 19 | Gain/Loss on Disposition | Line 471 | (231) | (96) | (5) | (54) | (61) | - | (14) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 459,434 | 211,531 | 75,667 | 56,939 | 84,661 | - | 20,356 | - | 1,117 | 4,477 | - | - | 4,686 |
| 21 | Income Tax Expense | Line 517 | (4,489) | (4,001) | (20,899) | 929 | (988) | - | 5,316 | - | 3,684 | 2,684 | 23 | - | 8,763 |
| 22 | Total Operating Expense | | 454,944 | 207,530 | 54,768 | 57,868 | 83,673 | - | 25,673 | - | 4,800 | 7,161 | 23 | - | 13,448 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 213,087 | 110,918 | (54,594) | 39,916 | 42,410 | - | 27,451 | - | 11,463 | 9,223 | 67 | - | 26,233 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (158,087) | (45,067) | (64,402) | (45,136) | (53,885) | - | 6,608 | - | 10,556 | 7,415 | 67 | - | 25,758 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (212,475) | (60,572) | (86,559) | (60,664) | (72,423) | - | 8,882 | - | 14,188 | 9,965 | 89 | - | 34,619 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 821,217 | 363,463 | 64,573 | 140,011 | 179,873 | - | 45,463 | - | 4,925 | 8,969 | 23 | - | 13,917 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.06% | 5.02% | -39.33% | 3.32% | 3.11% | 0.00% | 9.31% | 0.00% | 89.34% | 36.04% | 0.00% | 0.00% | 389.78% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 663,130 | 318,396 | 171 | 94,875 | 125,988 | | 52,072 | | 15,482 | 16,383 | 89 | | 39,675 |
| 37 | | Ln 29 | 212,475 | 60,572 | 86,559 | 60,664 | 72,423 | | (8,882) | | (14,188) | (9,965) | (89) | | (34,619) |
| 38 | | Ln 37 / Ln 36 | 32.04% | 19.02% | 50712.31% | 63.94% | 57.48% | | -17.06% | | -91.64% | -60.83% | -100.34% | | -87.26% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 1,947,540 | 1,947,540 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 168,668 | 168,668 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 177,822 | 177,822 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 945,344 | 945,344 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 3,239,375 | 3,239,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 23,002 | 23,002 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 1,353 | 1,353 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 12,014 | 12,014 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 13,323 | 13,323 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,294,749 | - | - | 1,294,749 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 12,198 | - | - | 12,198 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 1,356,639 | 49,692 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03663 | 0.00000 | 0.96337 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 4,596,013 | 3,289,067 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71563 | 0.00000 | 0.28437 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 1,532,479 | - | - | - | 1,532,479 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 370,617 | - | - | - | - | - | 370,617 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 18,001 | - | - | - | - | - | - | - | 18,001 | - | - | - | - |
| 71 | Distribution Metering | | 37,485 | - | - | - | - | - | - | - | - | 37,485 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 1,958,581 | 0 | 0 | 0 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78244 | 0.00000 | 0.18923 | 0.00000 | 0.00919 | 0.01914 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 3,315,219 | 49,692 | 0 | 1,306,946 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01499 | 0.00000 | 0.39423 | 0.46226 | 0.00000 | 0.11179 | 0.00000 | 0.00543 | 0.01131 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 6,554,594 | 3,289,067 | 0 | 1,306,946 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.50180 | 0.00000 | 0.19939 | 0.23380 | 0.00000 | 0.05654 | 0.00000 | 0.00275 | 0.00572 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 283,436 | 67,308 | 136,563 | 18,838 | 42,127 | - | 10,188 | - | 495 | 1,071 | - | - | 6,845 |
| 86 | Retail 100%, Class = # Bills | | 3,194 | - | - | - | - | - | - | - | - | - | - | - | 3,194 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 286,630 | 67,308 | 136,563 | 18,838 | 42,127 | 0 | 10,188 | 0 | 495 | 1,071 | 0 | 0 | 10,040 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23483 | 0.47644 | 0.06572 | 0.14697 | 0.00000 | 0.03554 | 0.00000 | 0.00173 | 0.00374 | 0.00000 | 0.00000 | 0.03503 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 36,384 | - | 36,384 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 36,384 | 0 | 36,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (47) | - | - | - | - | - | - | - | - | - | - | - | (47) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (47) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (47) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.48802 | 0.02515 | 0.19277 | 0.22895 | 0.00000 | 0.05537 | 0.00000 | 0.00269 | 0.00561 | 0.00000 | 0.00000 | 0.00145 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 911,731 | 911,731 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 129,365 | 129,365 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 132,230 | 132,230 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 130,020 | 130,020 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 1,303,346 | 1,303,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 3,940 | 3,940 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 568 | 568 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 714 | 714 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 538 | 538 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 191,061 | - | - | 191,061 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 1,464 | - | - | 1,464 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 198,284 | 5,759 | 0 | 192,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02904 | 0.00000 | 0.97096 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 1,501,630 | 1,309,105 | 0 | 192,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87179 | 0.00000 | 0.12821 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 263,639 | - | - | - | 263,639 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 91,565 | - | - | - | - | - | 91,565 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 5,716 | - | - | - | - | - | - | - | 5,716 | - | - | - | - |
| 139 | Distribution Metering | | 13,045 | - | - | - | - | - | - | - | - | 13,045 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 373,965 | 0 | 0 | 0 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.70498 | 0.00000 | 0.24485 | 0.00000 | 0.01528 | 0.03488 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 572,249 | 5,759 | 0 | 192,525 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01006 | 0.00000 | 0.33644 | 0.46071 | 0.00000 | 0.16001 | 0.00000 | 0.00999 | 0.02280 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 1,875,595 | 1,309,105 | 0 | 192,525 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69797 | 0.00000 | 0.10265 | 0.14056 | 0.00000 | 0.04882 | 0.00000 | 0.00305 | 0.00696 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 148,607 | 35,290 | 71,601 | 9,877 | 22,088 | - | 5,342 | - | 259 | 562 | - | - | 3,589 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,357 | - | - | - | - | - | - | - | - | - | - | - | 1,357 |
| 156 | General & Intangible Plant Total | | 149,965 | 35,290 | 71,601 | 9,877 | 22,088 | 0 | 5,342 | 0 | 259 | 562 | 0 | 0 | 4,946 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23532 | 0.47745 | 0.06586 | 0.14729 | 0.00000 | 0.03562 | 0.00000 | 0.00173 | 0.00374 | 0.00000 | 0.00000 | 0.03298 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 856 | - | 856 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 856 | 0 | 856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 69 | - | - | - | - | - | - | - | - | - | - | - | 69 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 2,026,485 | 1,344,395 | 72,457 | 202,401 | 285,727 | 0 | 96,907 | 0 | 5,975 | 13,607 | 0 | 0 | 5,016 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.66341 | 0.03576 | 0.09988 | 0.14100 | 0.00000 | 0.04782 | 0.00000 | 0.00295 | 0.00671 | 0.00000 | 0.00000 | 0.00247 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 3,239,375 | 3,239,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (1,303,346) | (1,303,346) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 1,936,029 | 1,936,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 1,356,639 | 49,692 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (198,284) | (5,759) | 0 | (192,525) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,158,355 | 43,933 | 0 | 1,114,422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03793 | 0.00000 | 0.96207 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 1,958,581 | 0 | 0 | 0 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (373,965) | 0 | 0 | 0 | (263,639) | 0 | (91,565) | 0 | (5,716) | (13,045) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 1,584,615 | 0 | 0 | 0 | 1,268,840 | 0 | 279,052 | 0 | 12,285 | 24,440 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.80072 | 0.00000 | 0.17610 | 0.00000 | 0.00775 | 0.01542 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 286,630 | 67,308 | 136,563 | 18,838 | 42,127 | 0 | 10,188 | 0 | 495 | 1,071 | 0 | 0 | 10,040 |
| 192 | General & Intangible Reserve | | (149,965) | (35,290) | (71,601) | (9,877) | (22,088) | 0 | (5,342) | 0 | (259) | (562) | 0 | 0 | (4,946) |
| 193 | General & Intangible Net Plant | | 136,665 | 32,018 | 64,962 | 8,961 | 20,040 | 0 | 4,846 | 0 | 235 | 509 | 0 | 0 | 5,093 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23428 | 0.47534 | 0.06557 | 0.14663 | 0.00000 | 0.03546 | 0.00000 | 0.00172 | 0.00373 | 0.00000 | 0.00000 | 0.03727 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 36,384 | 0 | 36,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (856) | 0 | (856) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 35,527 | 0 | 35,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (47) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (47) |
| 202 | Other Reserve | | (69) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (69) |
| 203 | Other Net Plant | | (117) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (117) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00003 | 0.00006 | 0.00001 | 0.00002 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99989 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 207 | Total Reserve | | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | 0 | (96,907) | 0 | (5,975) | (13,607) | 0 | 0 | (5,016) |
| 208 | Total Net Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | 0 | 283,898 | 0 | 12,520 | 24,949 | 0 | 0 | 4,977 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.41475 | 0.02071 | 0.23157 | 0.26569 | 0.00000 | 0.05852 | 0.00000 | 0.00258 | 0.00514 | 0.00000 | 0.00000 | 0.00103 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 54,865 | 54,865 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 9,303 | 9,303 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 4,101 | 4,101 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 69,805 | 69,805 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 51,752 | - | - | 51,752 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 46,449 | - | - | - | 46,449 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 4,985 | - | - | - | - | - | 4,985 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 102 | - | - | - | - | - | - | - | 102 | - | - | - | - |
| 223 | Distribution Metering | | 210 | - | - | - | - | - | - | - | - | 210 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 2,851 | 677 | 1,374 | 189 | 424 | - | 102 | - | 5 | 11 | - | - | 69 |
| 227 | Retail 100%, Class = Net Plant | | (3,075) | (1,275) | (64) | (712) | (817) | - | (180) | - | (8) | (16) | - | - | (3) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | 0 | 4,908 | 0 | 99 | 205 | 0 | 0 | 66 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.56962 | 0.00543 | 0.21226 | 0.19083 | 0.00000 | 0.02033 | 0.00000 | 0.00041 | 0.00085 | 0.00000 | 0.00000 | 0.00027 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 26,974 | 26,974 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 314 | 314 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 4,471 | - | - | 4,471 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 659 | - | - | - | 659 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 725 | 172 | 349 | 48 | 108 | - | 26 | - | 1 | 3 | - | - | 18 |
| 239 | Plant Held for Future Use Total | | 33,143 | 27,460 | 349 | 4,519 | 767 | 0 | 26 | 0 | 1 | 3 | 0 | 0 | 18 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82853 | 0.01054 | 0.13635 | 0.02314 | 0.00000 | 0.00079 | 0.00000 | 0.00004 | 0.00008 | 0.00000 | 0.00000 | 0.00053 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 17,901 | 17,901 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 1,149 | 1,149 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 1,255 | 1,255 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 35,633 | - | 35,633 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 30,673 | - | 30,673 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 268 | 268 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (72,971) | (16,807) | (33,964) | (5,519) | (11,410) | - | (2,598) | - | (188) | (493) | - | - | (1,991) |
| 255 | Retail 100%, Class = # Bills | | 3,429 | - | - | - | - | - | - | - | - | - | - | - | 3,429 |
| 256 | Retail 100%, Class = Prod | | (55,374) | (55,374) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 100,959 | 41,873 | 2,091 | 23,379 | 26,824 | - | 5,908 | - | 261 | 519 | - | - | 104 |
| 258 | Retail 100%, Class = T&D | | (18,503) | (277) | - | (7,294) | (8,553) | - | (2,069) | - | (100) | (209) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 120 | - | - | - | - | - | - | - | - | 120 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (2,426) | (2,426) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 88,953 | 43,411 | 2,237 | 17,148 | 20,366 | - | 4,925 | - | 239 | 499 | - | - | 129 |
| 264 | Gross Trans Plant | | (3,157) | (116) | - | (3,041) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | 0 | 6,167 | 0 | 211 | 435 | 0 | 0 | 1,670 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.24124 | 0.28669 | 0.19289 | 0.21285 | 0.00000 | 0.04822 | 0.00000 | 0.00165 | 0.00340 | 0.00000 | 0.00000 | 0.01306 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 271 | Accumulated Depreciation | | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | 0 | (96,907) | 0 | (5,975) | (13,607) | 0 | 0 | (5,016) |
| 272 | Net Electric Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | 0 | 283,898 | 0 | 12,520 | 24,949 | 0 | 0 | 4,977 |
| 273 | Construction Work in Progress | | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | 0 | 4,908 | 0 | 99 | 205 | 0 | 0 | 66 |
| 274 | Plant Held for Future Use | | 33,143 | 27,460 | 349 | 4,519 | 767 | 0 | 26 | 0 | 1 | 3 | 0 | 0 | 18 |
| 275 | Working Capital | | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | 0 | 6,167 | 0 | 211 | 435 | 0 | 0 | 1,670 |
| 276 | Total Rate Base | | 5,253,476 | 2,207,772 | 138,819 | 1,203,803 | 1,362,928 | 0 | 294,999 | 0 | 12,831 | 25,593 | 0 | 0 | 6,730 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.42025 | 0.02642 | 0.22914 | 0.25943 | 0.00000 | 0.05615 | 0.00000 | 0.00244 | 0.00487 | 0.00000 | 0.00000 | 0.00128 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 632,365 | 287,630 | 171 | 94,875 | 125,988 | - | 52,072 | - | 15,482 | 16,383 | 89 | - | 39,675 |
| 282 | Production Solar Demand | | 30,765 | 30,765 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 663,130 | 318,396 | 171 | 94,875 | 125,988 | - | 52,072 | - | 15,482 | 16,383 | 89 | - | 39,675 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 663,130 | 318,396 | 171 | 94,875 | 125,988 | 0 | 52,072 | 0 | 15,482 | 16,383 | 89 | 0 | 39,675 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.48014 | 0.00026 | 0.14307 | 0.18999 | 0.00000 | 0.07852 | 0.00000 | 0.02335 | 0.02471 | 0.00013 | 0.00000 | 0.05983 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 830,608 | 367,517 | 85,475 | 141,991 | 180,956 | - | 41,199 | - | 2,023 | 6,285 | - | - | 5,161 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 830,608 | 367,517 | 85,475 | 141,991 | 180,956 | - | 41,199 | - | 2,023 | 6,285 | - | - | 5,161 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.44247 | 0.10291 | 0.17095 | 0.21786 | 0.00000 | 0.04960 | 0.00000 | 0.00244 | 0.00757 | 0.00000 | 0.00000 | 0.00621 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 2,881 | - | - | 2,881 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 62 | - | - | - | 62 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 1,045 | - | - | - | - | - | 1,045 | - | - | - | - | - | - |
| 301 | Distribution Service | | 781 | - | - | - | - | - | - | - | 781 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 127 | 53 | 3 | 29 | 33 | - | 7 | - | 0 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 4,901 | 53 | 3 | 2,910 | 94 | 0 | 1,052 | 0 | 781 | 1 | 0 | 0 | 7 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01087 | 0.00068 | 0.59368 | 0.01926 | 0.00000 | 0.21459 | 0.00000 | 0.15943 | 0.00013 | 0.00000 | 0.00000 | 0.00136 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 10,464 | 10,464 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 843 | 843 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 1,662 | 1,662 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 4,926 | 4,926 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 17,894 | 17,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 33,450 | - | 33,450 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 2,683 | - | 2,683 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 2,718 | - | 2,718 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 2,672 | - | 2,672 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 41,523 | 0 | 41,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 59,417 | 17,894 | 41,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.30116 | 0.69884 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 57 | 57 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 33 | 33 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 6,237 | - | - | 6,237 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 30 | - | - | 30 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 6,390 | 123 | 0 | 6,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01920 | 0.00000 | 0.98080 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 13,362 | - | - | - | 13,362 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 2,928 | - | - | - | - | - | 2,928 | - | - | - | - | - | - |
| 344 | Distribution Service | | 259 | - | - | - | - | - | - | - | 259 | - | - | - | - |
| 345 | Distribution Metering | | 705 | - | - | - | - | - | - | - | - | 705 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 17,254 | 0 | 0 | 0 | 13,362 | 0 | 2,928 | 0 | 259 | 705 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.77442 | 0.00000 | 0.16973 | 0.00000 | 0.01500 | 0.04085 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 17 | - | - | - | - | - | - | - | - | 17 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,024 | - | - | - | - | - | - | - | - | - | - | - | 2,024 |
| 356 | Customer Accounting O&M | | 2,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 2,024 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00814 | 0.00000 | 0.00000 | 0.99186 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 83 | - | - | - | - | - | - | - | - | - | - | - | 83 |
| 361 | Customer Serv & Info. O&M | | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 398 | - | - | - | - | - | - | - | - | - | - | - | 398 |
| 366 | Sales O&M | | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 398 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 45,740 | 10,862 | 22,038 | 3,040 | 6,798 | - | 1,644 | - | 80 | 173 | - | - | 1,105 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 5,414 | 2,642 | 136 | 1,044 | 1,240 | - | 300 | - | 15 | 30 | - | - | 8 |
| 373 | Retail 100%, Class = # Bills | | 118 | - | - | - | - | - | - | - | - | - | - | - | 118 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 51,272 | 13,504 | 22,175 | 4,084 | 8,038 | 0 | 1,944 | 0 | 94 | 203 | 0 | 0 | 1,230 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26338 | 0.43249 | 0.07965 | 0.15677 | 0.00000 | 0.03791 | 0.00000 | 0.00184 | 0.00396 | 0.00000 | 0.00000 | 0.02399 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 136,854 | 31,521 | 63,698 | 10,351 | 21,400 | 0 | 4,872 | 0 | 353 | 925 | 0 | 0 | 3,735 |
| 387 | Total O&M Allocators | | 1.00000 | 0.23033 | 0.46544 | 0.07563 | 0.15637 | 0.00000 | 0.03560 | 0.00000 | 0.00258 | 0.00676 | 0.00000 | 0.00000 | 0.02729 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 136,854 | 31,521 | 63,698 | 10,351 | 21,400 | - | 4,872 | - | 353 | 925 | - | - | 3,735 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 92,326 | 92,326 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 15,771 | 15,771 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 8,070 | 8,070 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 35,661 | 35,661 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 151,827 | 151,827 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 425 | 425 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 25 | 25 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 246 | 246 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 280 | 280 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 32,972 | - | - | 32,972 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 268 | - | - | 268 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 34,216 | 976 | 0 | 33,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02851 | 0.00000 | 0.97149 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 186,043 | 152,803 | 0 | 33,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82133 | 0.00000 | 0.17867 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 46,662 | - | - | - | 46,662 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 11,771 | - | - | - | - | - | 11,771 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 597 | - | - | - | - | - | - | - | 597 | - | - | - | - |
| 423 | Distribution Metering | | 2,495 | - | - | - | - | - | - | - | - | 2,495 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 61,524 | 0 | 0 | 0 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.75843 | 0.00000 | 0.19132 | 0.00000 | 0.00970 | 0.04055 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 95,740 | 976 | 0 | 33,240 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01019 | 0.00000 | 0.34719 | 0.48738 | 0.00000 | 0.12295 | 0.00000 | 0.00623 | 0.02606 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 247,567 | 152,803 | 0 | 33,240 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.61722 | 0.00000 | 0.13427 | 0.18848 | 0.00000 | 0.04755 | 0.00000 | 0.00241 | 0.01008 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 14,218 | 3,376 | 6,850 | 945 | 2,113 | - | 511 | - | 25 | 54 | - | - | 343 |
| 438 | Retail 100%, Class = # Bills | | 317 | - | - | - | - | - | - | - | - | - | - | - | 317 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 14,535 | 3,376 | 6,850 | 945 | 2,113 | 0 | 511 | 0 | 25 | 54 | 0 | 0 | 661 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23229 | 0.47129 | 0.06501 | 0.14538 | 0.00000 | 0.03516 | 0.00000 | 0.00171 | 0.00370 | 0.00000 | 0.00000 | 0.04546 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 2,327 | - | 2,327 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 2,327 | 0 | 2,327 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 151 | - | - | - | - | - | - | - | - | - | - | - | 151 |
| 451 | Retail 100%, Class = Net Plant | | 4,671 | 1,937 | 97 | 1,082 | 1,241 | - | 273 | - | 12 | 24 | - | - | 5 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 720 | - | - | - | - | - | - | - | - | 720 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 1,198 | 1,198 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 6,740 | 3,135 | 97 | 1,082 | 1,241 | 0 | 273 | 0 | 12 | 744 | 0 | 0 | 156 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 271,169 | 159,314 | 9,274 | 35,267 | 50,016 | 0 | 12,555 | 0 | 634 | 3,293 | 0 | 0 | 817 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.58751 | 0.03420 | 0.13005 | 0.18445 | 0.00000 | 0.04630 | 0.00000 | 0.00234 | 0.01214 | 0.00000 | 0.00000 | 0.00301 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 3,536 | 840 | 1,704 | 235 | 526 | - | 127 | - | 6 | 13 | - | - | 85 |
| 466 | Net Total Plant | | 48,106 | 19,952 | 997 | 11,140 | 12,781 | - | 2,815 | - | 124 | 247 | - | - | 49 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 51,642 | 20,792 | 2,700 | 11,375 | 13,307 | 0 | 2,942 | 0 | 130 | 261 | 0 | 0 | 135 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.40261 | 0.05228 | 0.22027 | 0.25767 | 0.00000 | 0.05698 | 0.00000 | 0.00252 | 0.00505 | 0.00000 | 0.00000 | 0.00261 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 668,031 | 318,449 | 174 | 97,784 | 126,083 | 0 | 53,123 | 0 | 16,263 | 16,384 | 89 | 0 | 39,681 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 459,434 | 211,531 | 75,667 | 56,939 | 84,661 | 0 | 20,356 | 0 | 1,117 | 4,477 | 0 | 0 | 4,686 |
| 477 | Net Oper. Income (NOI) before Tax | | 208,597 | 106,918 | (75,493) | 40,845 | 41,422 | 0 | 32,767 | 0 | 15,147 | 11,907 | 89 | 0 | 34,996 |
| 478 | Interest Expense | Line 8 x WACC | 98,934 | 41,577 | 2,614 | 22,670 | 25,667 | - | 5,555 | - | 242 | 482 | - | - | 127 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 109,664 | 65,341 | (78,107) | 18,175 | 15,755 | - | 27,212 | - | 14,905 | 11,425 | 89 | - | 34,869 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 109,664 | 65,341 | (78,107) | 18,175 | 15,755 | 0 | 27,212 | 0 | 14,905 | 11,425 | 89 | 0 | 34,869 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 484 | State Temporary Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 485 | State Taxable Income | Ln 482:484 | (56,073) | (15,542) | (82,275) | (13,774) | (22,190) | 0 | 18,035 | 0 | 14,459 | 10,496 | 89 | 0 | 34,628 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (3,084) | (855) | (4,525) | (758) | (1,220) | - | 992 | - | 795 | 577 | 5 | - | 1,905 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 6,300 | 3,725 | (4,289) | 1,051 | 928 | - | 1,511 | - | 821 | 630 | 5 | - | 1,918 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 109,664 | 65,341 | (78,107) | 18,175 | 15,755 | - | 27,212 | - | 14,905 | 11,425 | 89 | - | 34,869 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 3,084 | 855 | 4,525 | 758 | 1,220 | - | (992) | - | (795) | (577) | (5) | - | (1,905) |
| 497 | Fed. Taxable Income | Ln 493:496 | (52,989) | (14,687) | (77,750) | (13,016) | (20,970) | - | 17,043 | - | 13,664 | 9,919 | 84 | - | 32,724 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (11,128) | (3,084) | (16,328) | (2,733) | (4,404) | - | 3,579 | - | 2,869 | 2,083 | 18 | - | 6,872 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (11,128) | (3,084) | (16,328) | (2,733) | (4,404) | - | 3,579 | - | 2,869 | 2,083 | 18 | - | 6,872 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (1,971) | (962) | (50) | (380) | (451) | - | (109) | - | (5) | (11) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (10,789) | (7,725) | (16,610) | (123) | (1,916) | - | 3,805 | - | 2,863 | 2,054 | 18 | - | 6,844 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (14,212) | (3,939) | (20,853) | (3,491) | (5,624) | - | 4,571 | - | 3,665 | 2,660 | 23 | - | 8,777 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 43,243 | 21,103 | 1,087 | 8,336 | 9,900 | - | 2,394 | - | 116 | 242 | - | - | 63 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 514 | Total Amortization of ITC | Line 504 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (4,489) | (4,001) | (20,899) | 929 | (988) | - | 5,316 | - | 3,684 | 2,684 | 23 | - | 8,763 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.45% | 26.25% | 25.31% | 26.63% | 27.10% | 0.00% | 25.59% | 0.00% | 25.37% | 25.40% | 25.35% | 0.00% | 25.35% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 524 | Interest Expense | Line 8 x WACC | (98,934) | (41,577) | (2,614) | (22,670) | (25,667) | - | (5,555) | - | (242) | (482) | - | - | (127) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 533 | Base for FIT Computation | Ln 523:532 | 108,812 | 29,847 | 2,793 | 33,424 | 35,622 | - | 6,445 | - | 218 | 380 | - | - | 83 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 28,925 | 7,934 | 743 | 8,885 | 9,469 | - | 1,713 | - | 58 | 101 | - | - | 22 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (4,596) | (13,231) | (391) | 4,969 | 4,205 | - | 64 | - | (39) | (117) | - | - | (55) |
| 541 | Total FIT - Deferred | Line 532 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 31,234 | 4,255 | 510 | 11,875 | 12,408 | - | 2,048 | - | 57 | 83 | - | - | (3) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 546 | Interest Expense | Line 27 x WACC | (98,934) | (41,577) | (2,614) | (22,670) | (25,667) | - | (5,555) | - | (242) | (482) | - | - | (127) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 548 | Temporary State Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 31,234 | 4,255 | 510 | 11,875 | 12,408 | - | 2,048 | - | 57 | 83 | - | - | (3) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 147,121 | 42,360 | 3,772 | 44,118 | 47,239 | - | 8,678 | - | 302 | 533 | - | - | 119 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 8,563 | 2,465 | 220 | 2,568 | 2,749 | - | 505 | - | 18 | 31 | - | - | 7 |
| 555 | Total SIT - Deferred | Line 549 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 17,947 | 7,045 | 456 | 4,377 | 4,898 | - | 1,025 | - | 43 | 84 | - | - | 21 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 49,180 | 11,300 | 965 | 16,252 | 17,306 | - | 3,073 | - | 100 | 167 | - | - | 18 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.22976 | 0.01963 | 0.33046 | 0.35188 | 0.00000 | 0.06248 | 0.00000 | 0.00203 | 0.00340 | 0.00000 | 0.00000 | 0.00037 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 6,725 | 6,725 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 1,173 | 1,173 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 946 | 946 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 13,572 | - | 13,572 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 1,680 | - | 1,680 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 715 | - | 715 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 2,189 | - | 2,189 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 27,030 | 8,874 | 18,156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 2,579 | 75 | - | 2,505 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 7,158 | - | - | - | 5,601 | - | 1,355 | - | 66 | 137 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 36,768 | 8,949 | 18,156 | 2,505 | 5,601 | 0 | 1,355 | 0 | 66 | 137 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 662 | - | - | - | - | - | - | - | - | 5 | - | - | 656 |
| 578 | Customer Service & Info. | | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 579 | Sales | | 134 | - | - | - | - | - | - | - | - | - | - | - | 134 |
| 580 | Subtotal before Admin & Gen | | 37,683 | 8,949 | 18,156 | 2,505 | 5,601 | - | 1,355 | - | 66 | 142 | - | - | 910 |
| 581 | Admin & General | | 16,886 | 4,010 | 8,136 | 1,122 | 2,510 | - | 607 | - | 29 | 64 | - | - | 408 |
| 582 | Total | | 54,570 | 12,959 | 26,293 | 3,627 | 8,111 | - | 1,962 | - | 95 | 206 | - | - | 1,318 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23747 | 0.48181 | 0.06646 | 0.14863 | 0.00000 | 0.03594 | 0.00000 | 0.00175 | 0.00378 | 0.00000 | 0.00000 | 0.02415 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | - | - | - | 0 | 136 | - | - | 1 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | - | - | - | (0) | (48) | - | - | (1) |
| 4 | Net Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | - | - | - | 0 | 88 | - | - | 1 |
| 5 | Construction Work in Progress | Line 229 | 2,818 | 1,514 | 20 | 542 | 741 | - | - | - | 0 | 1 | - | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 368 | 302 | 5 | 48 | 12 | - | - | - | 0 | 0 | - | - | 0 |
| 7 | Working Capital | Line 265 | 1,608 | 340 | 567 | 261 | 438 | - | - | - | 0 | 2 | - | - | 0 |
| 8 | Total Rate Base | | 61,220 | 24,316 | 2,148 | 12,731 | 21,934 | - | - | - | 0 | 91 | - | - | 1 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 8,264 | 3,507 | 439 | 1,189 | 1,579 | - | 653 | - | 194 | 205 | 1 | - | 497 |
| 12 | Revenue Credits | Line 307 | 33 | 1 | 0 | 31 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 13 | Total Revenue | | 8,297 | 3,507 | 439 | 1,220 | 1,580 | - | 653 | - | 194 | 205 | 1 | - | 497 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 1,790 | 347 | 985 | 109 | 344 | - | - | - | 0 | 3 | - | - | 1 |
| 17 | Depreciation | Line 460 | 3,088 | 1,755 | 143 | 373 | 805 | - | - | - | 0 | 12 | - | - | 0 |
| 18 | Tax Other Than Income Tax | Line 470 | 606 | 229 | 42 | 120 | 214 | - | - | - | 0 | 1 | - | - | 0 |
| 19 | Gain/Loss on Disposition | Line 471 | (3) | (1) | (0) | (1) | (1) | - | - | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 5,482 | 2,330 | 1,171 | 602 | 1,362 | - | - | - | 0 | 16 | - | - | 1 |
| 21 | Income Tax Expense | Line 517 | 58 | (44) | (213) | 57 | (130) | - | 165 | - | 49 | 47 | 0 | - | 126 |
| 22 | Total Operating Expense | | 5,540 | 2,286 | 958 | 659 | 1,233 | - | 165 | - | 49 | 63 | 0 | - | 126 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 2,757 | 1,222 | (519) | 561 | 348 | - | 487 | - | 145 | 143 | 1 | - | 371 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (1,568) | (496) | (671) | (339) | (1,202) | - | 487 | - | 145 | 136 | 1 | - | 371 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (2,107) | (667) | (901) | (455) | (1,616) | - | 655 | - | 195 | 183 | 1 | - | 498 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 9,832 | 4,003 | 1,110 | 1,528 | 2,781 | - | 165 | - | 49 | 69 | 0 | - | 127 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 4.50% | 5.02% | -24.16% | 4.40% | 1.58% | 0.00% | 0.00% | 0.00% | 98430.26% | 157.46% | 0.00% | 0.00% | 39632.13% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 8,264 | 3,507 | 439 | 1,189 | 1,579 | | 653 | | 194 | 205 | 1 | | 497 |
| 37 | | Ln 29 | 2,107 | 667 | 901 | 455 | 1,616 | | (655) | | (195) | (183) | (1) | | (498) |
| 38 | | Ln 37 / Ln 36 | 25.50% | 19.02% | 205.31% | 38.29% | 102.32% | | -100.34% | | -100.33% | -89.18% | -100.34% | | -100.19% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 21,450 | 21,450 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 1,858 | 1,858 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 1,959 | 1,959 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 10,412 | 10,412 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 35,678 | 35,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 253 | 253 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 132 | 132 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 147 | 147 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 13,693 | - | - | 13,693 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 129 | - | - | 129 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 14,369 | 547 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03809 | 0.00000 | 0.96191 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 50,048 | 36,226 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72382 | 0.00000 | 0.27618 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 24,662 | - | - | - | 24,662 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 71 | Distribution Metering | | 133 | - | - | - | - | - | - | - | - | 133 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 24,795 | 0 | 0 | 0 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99464 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00535 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 39,165 | 547 | 0 | 13,822 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01397 | 0.00000 | 0.35292 | 0.62971 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00339 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 74,843 | 36,226 | 0 | 13,822 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48402 | 0.00000 | 0.18468 | 0.32952 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00177 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 3,736 | 741 | 2,113 | 199 | 678 | - | - | - | 0 | 4 | - | - | 1 |
| 86 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 3,736 | 741 | 2,113 | 199 | 678 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.19841 | 0.56543 | 0.05332 | 0.18145 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00037 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 563 | - | 563 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 563 | 0 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (0) | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.46710 | 0.03381 | 0.17717 | 0.32019 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00172 | 0.00000 | 0.00000 | 0.00002 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 10,042 | 10,042 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,425 | 1,425 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,456 | 1,456 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,432 | 1,432 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 14,355 | 14,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,021 | - | - | 2,021 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 15 | - | - | 15 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,100 | 63 | 0 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03021 | 0.00000 | 0.96979 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 16,455 | 14,418 | 0 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87626 | 0.00000 | 0.12374 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 4,243 | - | - | - | 4,243 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 139 | Distribution Metering | | 46 | - | - | - | - | - | - | - | - | 46 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 4,289 | 0 | 0 | 0 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98922 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | 0.01077 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 6,389 | 63 | 0 | 2,036 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00993 | 0.00000 | 0.31871 | 0.66412 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00723 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 20,744 | 14,418 | 0 | 2,036 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69508 | 0.00000 | 0.09816 | 0.20453 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00223 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 1,959 | 389 | 1,108 | 104 | 355 | - | - | - | 0 | 2 | - | - | 0 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 156 | General & Intangible Plant Total | | 1,959 | 389 | 1,108 | 104 | 355 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.19841 | 0.56545 | 0.05332 | 0.18145 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00035 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 13 | - | 13 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 13 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | - | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 22,716 | 14,807 | 1,121 | 2,141 | 4,598 | 0 | 0 | 0 | 0 | 48 | 0 | 0 | 1 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.65184 | 0.04935 | 0.09423 | 0.20242 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00212 | 0.00000 | 0.00000 | 0.00003 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 35,678 | 35,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (14,355) | (14,355) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 21,323 | 21,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 14,369 | 547 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (2,100) | (63) | 0 | (2,036) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 12,270 | 484 | 0 | 11,786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03944 | 0.00000 | 0.96056 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 24,795 | 0 | 0 | 0 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (4,289) | 0 | 0 | 0 | (4,243) | 0 | 0 | 0 | (0) | (46) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 20,506 | 0 | 0 | 0 | 20,420 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99577 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00422 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 3,736 | 741 | 2,113 | 199 | 678 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 192 | General & Intangible Reserve | | (1,959) | (389) | (1,108) | (104) | (355) | 0 | 0 | 0 | (0) | (2) | 0 | 0 | (1) |
| 193 | General & Intangible Net Plant | | 1,777 | 353 | 1,005 | 95 | 322 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.19840 | 0.56542 | 0.05332 | 0.18144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00040 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 563 | 0 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (13) | 0 | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 550 | 0 | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 202 | Other Reserve | | (0) | (0) | (0) | (0) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | (0) |
| 203 | Other Net Plant | | (0) | (0) | (0) | (0) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | (0) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00219 | 0.00623 | 0.00059 | 0.00200 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00000 | 0.98898 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 207 | Total Reserve | | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | 0 | 0 | 0 | (0) | (48) | 0 | 0 | (1) |
| 208 | Total Net Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 1 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.39272 | 0.02755 | 0.21055 | 0.36760 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00157 | 0.00000 | 0.00000 | 0.00001 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 604 | 604 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 102 | 102 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 45 | 45 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 769 | 769 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 547 | - | - | 547 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 748 | - | - | - | 748 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 1 | - | - | - | - | - | - | - | - | 1 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 38 | 7 | 21 | 2 | 7 | - | - | - | 0 | 0 | - | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (36) | (14) | (1) | (8) | (13) | - | - | - | (0) | (0) | - | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,818 | 1,514 | 20 | 542 | 741 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53729 | 0.00719 | 0.19225 | 0.26301 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00026 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 297 | 297 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 47 | - | - | 47 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 11 | - | - | - | 11 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 10 | 2 | 5 | 1 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 239 | Plant Held for Future Use Total | | 368 | 302 | 5 | 48 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82186 | 0.01469 | 0.12988 | 0.03354 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 197 | 197 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 551 | - | 551 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 475 | - | 475 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (955) | (185) | (525) | (58) | (184) | - | - | - | (0) | (2) | - | - | (0) |
| 255 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 256 | Retail 100%, Class = Prod | | (610) | (610) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,174 | 461 | 32 | 247 | 432 | - | - | - | 0 | 2 | - | - | 0 |
| 258 | Retail 100%, Class = T&D | | (219) | (3) | - | (77) | (138) | - | - | - | (0) | (1) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (27) | (27) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,024 | 478 | 35 | 181 | 328 | - | - | - | 0 | 2 | - | - | 0 |
| 264 | Gross Trans Plant | | (33) | (1) | - | (32) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 1,608 | 340 | 567 | 261 | 438 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.21135 | 0.35280 | 0.16227 | 0.27248 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00096 | 0.00000 | 0.00000 | 0.00014 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 271 | Accumulated Depreciation | | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | 0 | 0 | 0 | (0) | (48) | 0 | 0 | (1) |
| 272 | Net Electric Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 1 |
| 273 | Construction Work in Progress | | 2,818 | 1,514 | 20 | 542 | 741 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 368 | 302 | 5 | 48 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 1,608 | 340 | 567 | 261 | 438 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 61,220 | 24,316 | 2,148 | 12,731 | 21,934 | 0 | 0 | 0 | 0 | 91 | 0 | 0 | 1 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.39719 | 0.03508 | 0.20796 | 0.35827 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00148 | 0.00000 | 0.00000 | 0.00002 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 7,925 | 3,168 | 439 | 1,189 | 1,579 | - | 653 | - | 194 | 205 | 1 | - | 497 |
| 282 | Production Solar Demand | | 339 | 339 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 8,264 | 3,507 | 439 | 1,189 | 1,579 | - | 653 | - | 194 | 205 | 1 | - | 497 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 8,264 | 3,507 | 439 | 1,189 | 1,579 | 0 | 653 | 0 | 194 | 205 | 1 | 0 | 497 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.42434 | 0.05312 | 0.14388 | 0.19106 | 0.00000 | 0.07897 | 0.00000 | 0.02348 | 0.02485 | 0.00014 | 0.00000 | 0.06017 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 9,807 | 4,048 | 1,322 | 1,502 | 2,912 | - | - | - | 0 | 22 | - | - | 1 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 9,807 | 4,048 | 1,322 | 1,502 | 2,912 | - | - | - | 0 | 22 | - | - | 1 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.41275 | 0.13484 | 0.15312 | 0.29695 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00227 | 0.00000 | 0.00000 | 0.00007 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 30 | - | - | 30 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 1 | 1 | 0 | 0 | 1 | - | - | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 33 | 1 | 0 | 31 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01781 | 0.00157 | 0.93413 | 0.04612 | 0.00000 | 0.00000 | 0.00000 | 0.00027 | 0.00007 | 0.00000 | 0.00000 | 0.00003 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 115 | 115 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 18 | 18 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 54 | 54 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 197 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 517 | - | 517 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 41 | - | 41 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 642 | 0 | 642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 839 | 197 | 642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23477 | 0.76523 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 66 | - | - | 66 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 68 | 1 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01998 | 0.00000 | 0.98002 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 215 | - | - | - | 215 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 218 | 0 | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98852 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01147 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.17280 | 0.00000 | 0.00000 | 0.82720 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 603 | 120 | 341 | 32 | 109 | - | - | - | 0 | 1 | - | - | 0 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 62 | 29 | 2 | 11 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 373 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 665 | 149 | 343 | 43 | 129 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.22359 | 0.51569 | 0.06492 | 0.19446 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00108 | 0.00000 | 0.00000 | 0.00026 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 1,790 | 347 | 985 | 109 | 344 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 1 |
| 387 | Total O&M Allocators | | 1.00000 | 0.19392 | 0.55044 | 0.06115 | 0.19237 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00183 | 0.00000 | 0.00000 | 0.00029 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 1,790 | 347 | 985 | 109 | 344 | - | - | - | 0 | 3 | - | - | 1 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,017 | 1,017 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 174 | 174 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 89 | 89 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 393 | 393 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,672 | 1,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 349 | - | - | 349 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 362 | 11 | 0 | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02966 | 0.00000 | 0.97034 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,035 | 1,683 | 0 | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82721 | 0.00000 | 0.17279 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 751 | - | - | - | 751 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 423 | Distribution Metering | | 9 | - | - | - | - | - | - | - | - | 9 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 760 | 0 | 0 | 0 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98837 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01162 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,122 | 11 | 0 | 352 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00958 | 0.00000 | 0.31330 | 0.66925 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00787 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,794 | 1,683 | 0 | 352 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60229 | 0.00000 | 0.12581 | 0.26874 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00316 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 187 | 37 | 106 | 10 | 34 | - | - | - | 0 | 0 | - | - | 0 |
| 438 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 187 | 37 | 106 | 10 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.19838 | 0.56537 | 0.05331 | 0.18143 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00049 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 36 | - | 36 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 54 | 21 | 1 | 11 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 3 | - | - | - | - | - | - | - | - | 3 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 70 | 35 | 1 | 11 | 20 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,088 | 1,755 | 143 | 373 | 805 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.56826 | 0.04646 | 0.12079 | 0.26067 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00377 | 0.00000 | 0.00000 | 0.00004 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 47 | 9 | 26 | 2 | 8 | - | - | - | 0 | 0 | - | - | 0 |
| 466 | Net Total Plant | | 560 | 220 | 15 | 118 | 206 | - | - | - | 0 | 1 | - | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 606 | 229 | 42 | 120 | 214 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.37778 | 0.06891 | 0.19846 | 0.35329 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00152 | 0.00000 | 0.00000 | 0.00003 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 8,297 | 3,507 | 439 | 1,220 | 1,580 | 0 | 653 | 0 | 194 | 205 | 1 | 0 | 497 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 5,482 | 2,330 | 1,171 | 602 | 1,362 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 1 |
| 477 | Net Oper. Income (NOI) before Tax | | 2,816 | 1,178 | (732) | 618 | 218 | 0 | 653 | 0 | 194 | 189 | 1 | 0 | 497 |
| 478 | Interest Expense | Line 8 x WACC | 1,153 | 458 | 40 | 240 | 413 | - | - | - | 0 | 2 | - | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,663 | 720 | (772) | 378 | (195) | - | 653 | - | 194 | 188 | 1 | - | 497 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,663 | 720 | (772) | 378 | (195) | 0 | 653 | 0 | 194 | 188 | 1 | 0 | 497 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 485 | State Taxable Income | Ln 482:484 | (245) | (171) | (836) | 40 | (806) | 0 | 653 | 0 | 194 | 184 | 1 | 0 | 497 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (13) | (9) | (46) | 2 | (44) | - | 36 | - | 11 | 10 | 0 | - | 27 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 95 | 41 | (42) | 21 | (10) | - | 36 | - | 11 | 10 | 0 | - | 27 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,663 | 720 | (772) | 378 | (195) | - | 653 | - | 194 | 188 | 1 | - | 497 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 13 | 9 | 46 | (2) | 44 | - | (36) | - | (11) | (10) | (0) | - | (27) |
| 497 | Fed. Taxable Income | Ln 493:496 | (231) | (162) | (790) | 38 | (761) | - | 617 | - | 183 | 174 | 1 | - | 469 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (49) | (34) | (166) | 8 | (160) | - | 130 | - | 39 | 37 | 0 | - | 99 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (49) | (34) | (166) | 8 | (160) | - | 130 | - | 39 | 37 | 0 | - | 99 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (23) | (11) | (1) | (4) | (7) | - | - | - | (0) | (0) | - | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (36) | (85) | (170) | 36 | (120) | - | 130 | - | 39 | 37 | 0 | - | 99 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (62) | (43) | (212) | 10 | (204) | - | 165 | - | 49 | 47 | 0 | - | 126 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 498 | 232 | 17 | 88 | 159 | - | - | - | 0 | 1 | - | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 58 | (44) | (213) | 57 | (130) | - | 165 | - | 49 | 47 | 0 | - | 126 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 26.18% | 26.25% | 25.28% | 26.00% | 23.06% | 0.00% | 25.35% | 0.00% | 25.35% | 25.36% | 25.35% | 0.00% | 25.35% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 524 | Interest Expense | Line 8 x WACC | (1,153) | (458) | (40) | (240) | (413) | - | - | - | (0) | (2) | - | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,300 | 329 | 43 | 353 | 573 | - | - | - | 0 | 1 | - | - | 0 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 346 | 87 | 11 | 94 | 152 | - | - | - | 0 | 0 | - | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (32) | (146) | (6) | 53 | 68 | - | - | - | (0) | (0) | - | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 380 | 47 | 8 | 126 | 200 | - | - | - | 0 | 0 | - | - | (0) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 546 | Interest Expense | Line 27 x WACC | (1,153) | (458) | (40) | (240) | (413) | - | - | - | (0) | (2) | - | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 380 | 47 | 8 | 126 | 200 | - | - | - | 0 | 0 | - | - | (0) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,754 | 467 | 58 | 467 | 760 | - | - | - | 0 | 2 | - | - | 0 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 102 | 27 | 3 | 27 | 44 | - | - | - | 0 | 0 | - | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 210 | 78 | 7 | 46 | 79 | - | - | - | 0 | 0 | - | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 590 | 124 | 15 | 172 | 279 | - | - | - | 0 | 1 | - | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.21081 | 0.02530 | 0.29114 | 0.47175 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00100 | 0.00000 | 0.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 74 | 74 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 10 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 210 | - | 210 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 26 | - | 26 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 11 | - | 11 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 34 | - | 34 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 379 | 98 | 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 27 | 1 | - | 26 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 91 | - | - | - | 90 | - | - | - | 0 | 0 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 497 | 99 | 281 | 26 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | 0 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 497 | 99 | 281 | 26 | 90 | - | - | - | 0 | 1 | - | - | 0 |
| 581 | Admin & General | | 223 | 44 | 126 | 12 | 40 | - | - | - | 0 | 0 | - | - | 0 |
| 582 | Total | | 719 | 143 | 407 | 38 | 131 | - | - | - | 0 | 1 | - | - | 0 |
| 583 | Total Labor Allocator | | 1.00000 | 0.19843 | 0.56550 | 0.05333 | 0.18147 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00025 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | - | 11,617 | - | 26 | 1,050 | 8,007 | - | 30 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | - | (2,956) | - | (8) | (371) | (3,556) | - | (15) |
| 4 | Net Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | - | 8,661 | - | 17 | 679 | 4,451 | - | 15 |
| 5 | Construction Work in Progress | Line 229 | 33,979 | 21,067 | 253 | 7,640 | 4,215 | - | 150 | - | 0 | 6 | 647 | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 5,021 | 4,208 | 68 | 674 | 70 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 7 | Working Capital | Line 265 | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | - | 188 | - | 0 | 12 | 117 | - | 5 |
| 8 | Total Rate Base | | 684,381 | 338,327 | 26,829 | 179,533 | 124,741 | - | 8,999 | - | 18 | 697 | 5,216 | - | 20 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 77,292 | 48,792 | (11,046) | 10,889 | 14,460 | - | 5,976 | - | 1,777 | 1,880 | 10 | - | 4,554 |
| 12 | Revenue Credits | Line 307 | 485 | 8 | 1 | 434 | 9 | - | 32 | - | 1 | 0 | 0 | - | 0 |
| 13 | Total Revenue | | 77,777 | 48,800 | (11,045) | 11,323 | 14,469 | - | 6,008 | - | 1,778 | 1,880 | 10 | - | 4,554 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 20,895 | 4,830 | 12,310 | 1,544 | 1,959 | - | 149 | - | 0 | 25 | 67 | - | 11 |
| 17 | Depreciation | Line 460 | 36,535 | 24,414 | 1,792 | 5,260 | 4,578 | - | 383 | - | 1 | 90 | 15 | - | 2 |
| 18 | Tax Other Than Income Tax | Line 470 | 6,767 | 3,186 | 522 | 1,696 | 1,218 | - | 90 | - | 0 | 7 | 47 | - | 0 |
| 19 | Gain/Loss on Disposition | Line 471 | (30) | (15) | (1) | (8) | (6) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 20 | Operating Expense before Tax | | 64,167 | 32,416 | 14,624 | 8,492 | 7,749 | - | 621 | - | 2 | 122 | 128 | - | 14 |
| 21 | Income Tax Expense | Line 517 | (4,293) | (613) | (6,847) | (688) | 652 | - | 1,274 | - | 450 | 437 | (109) | - | 1,150 |
| 22 | Total Operating Expense | | 59,873 | 31,803 | 7,777 | 7,804 | 8,400 | - | 1,895 | - | 452 | 559 | 20 | - | 1,164 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 17,904 | 16,998 | (18,822) | 3,519 | 6,068 | - | 4,113 | - | 1,326 | 1,322 | (9) | - | 3,389 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (30,450) | (6,906) | (20,718) | (9,166) | (2,745) | - | 3,477 | - | 1,325 | 1,273 | (378) | - | 3,388 |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (40,925) | (9,282) | (27,845) | (12,319) | (3,690) | - | 4,674 | - | 1,781 | 1,710 | (508) | - | 4,553 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 107,742 | 55,698 | 9,672 | 20,055 | 17,205 | - | 2,499 | - | 452 | 608 | 388 | - | 1,166 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 2.62% | 5.02% | -70.16% | 1.96% | 4.86% | 0.00% | 45.71% | 0.00% | 7463.56% | 189.65% | -0.18% | 0.00% | 16846.20% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 77,292 | 48,792 | (11,046) | 10,889 | 14,460 | | 5,976 | | 1,777 | 1,880 | 10 | | 4,554 |
| 37 | | Ln 29 | 40,925 | 9,282 | 27,845 | 12,319 | 3,690 | | (4,674) | | (1,781) | (1,710) | 508 | | (4,553) |
| 38 | | Ln 37 / Ln 36 | 52.95% | 19.02% | -252.08% | 113.13% | 25.52% | | -78.20% | | -100.23% | -90.96% | 4963.93% | | -100.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 298,448 | 298,448 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 25,847 | 25,847 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 27,250 | 27,250 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 144,868 | 144,868 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 496,414 | 496,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 3,525 | 3,525 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 207 | 207 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 1,841 | 1,841 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,042 | 2,042 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 193,097 | - | - | 193,097 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 1,819 | - | - | 1,819 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 202,531 | 7,615 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03760 | 0.00000 | 0.96240 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 698,945 | 504,029 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72113 | 0.00000 | 0.27887 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 140,259 | - | - | - | 140,259 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,306 | - | - | - | - | - | 11,306 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 25 | - | - | - | - | - | - | - | 25 | - | - | - | - |
| 71 | Distribution Metering | | 1,021 | - | - | - | - | - | - | - | - | 1,021 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 160,404 | 0 | 0 | 0 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.87441 | 0.00000 | 0.07049 | 0.00000 | 0.00016 | 0.00636 | 0.04858 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 362,935 | 7,615 | 0 | 194,916 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.02098 | 0.00000 | 0.53705 | 0.38646 | 0.00000 | 0.03115 | 0.00000 | 0.00007 | 0.00281 | 0.02147 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 859,349 | 504,029 | 0 | 194,916 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.58652 | 0.00000 | 0.22682 | 0.16322 | 0.00000 | 0.01316 | 0.00000 | 0.00003 | 0.00119 | 0.00907 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 43,948 | 10,315 | 26,393 | 2,809 | 3,856 | - | 311 | - | 1 | 29 | 214 | - | 20 |
| 86 | Retail 100%, Class = # Bills | | 10 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 43,957 | 10,315 | 26,393 | 2,809 | 3,856 | 0 | 311 | 0 | 1 | 29 | 214 | 0 | 30 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23465 | 0.60042 | 0.06391 | 0.08771 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00068 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 7,032 | - | 7,032 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 7,032 | 0 | 7,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (0) | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.56500 | 0.03672 | 0.21720 | 0.15831 | 0.00000 | 0.01276 | 0.00000 | 0.00003 | 0.00115 | 0.00880 | 0.00000 | 0.00003 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 139,717 | 139,717 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 19,824 | 19,824 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 20,263 | 20,263 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 19,925 | 19,925 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 199,730 | 199,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 604 | 604 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 87 | 87 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 28,494 | - | - | 28,494 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 218 | - | - | 218 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 29,595 | 883 | 0 | 28,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02982 | 0.00000 | 0.97018 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 229,325 | 200,612 | 0 | 28,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87479 | 0.00000 | 0.12521 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 24,129 | - | - | - | 24,129 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,793 | - | - | - | - | - | 2,793 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 8 | - | - | - | - | - | - | - | 8 | - | - | - | - |
| 139 | Distribution Metering | | 355 | - | - | - | - | - | - | - | - | 355 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,444 | - | - | - | - | - | - | - | - | - | 3,444 | - | - |
| 143 | Distribution Plant Total | | 30,730 | 0 | 0 | 0 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78521 | 0.00000 | 0.09090 | 0.00000 | 0.00026 | 0.01156 | 0.11207 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 60,325 | 883 | 0 | 28,713 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01463 | 0.00000 | 0.47597 | 0.39999 | 0.00000 | 0.04630 | 0.00000 | 0.00013 | 0.00589 | 0.05709 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 260,055 | 200,612 | 0 | 28,713 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.77142 | 0.00000 | 0.11041 | 0.09279 | 0.00000 | 0.01074 | 0.00000 | 0.00003 | 0.00137 | 0.01324 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 23,042 | 5,408 | 13,838 | 1,473 | 2,022 | - | 163 | - | 0 | 15 | 112 | - | 11 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 4 | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 156 | General & Intangible Plant Total | | 23,046 | 5,408 | 13,838 | 1,473 | 2,022 | 0 | 163 | 0 | 0 | 15 | 112 | 0 | 15 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23466 | 0.60044 | 0.06392 | 0.08772 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00064 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 165 | - | 165 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 165 | 0 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 283,267 | 206,020 | 14,003 | 30,186 | 26,151 | 0 | 2,956 | 0 | 8 | 371 | 3,556 | 0 | 15 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.72730 | 0.04944 | 0.10656 | 0.09232 | 0.00000 | 0.01044 | 0.00000 | 0.00003 | 0.00131 | 0.01255 | 0.00000 | 0.00005 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 496,414 | 496,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (199,730) | (199,730) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 296,684 | 296,684 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 202,531 | 7,615 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (29,595) | (883) | 0 | (28,713) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 172,935 | 6,732 | 0 | 166,203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03893 | 0.00000 | 0.96107 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 160,404 | 0 | 0 | 0 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 187 | Distribution Reserve | | (30,730) | 0 | 0 | 0 | (24,129) | 0 | (2,793) | 0 | (8) | (355) | (3,444) | 0 | 0 |
| 188 | Distribution Net Plant | | 129,674 | 0 | 0 | 0 | 116,130 | 0 | 8,513 | 0 | 17 | 666 | 4,349 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.89555 | 0.00000 | 0.06565 | 0.00000 | 0.00013 | 0.00513 | 0.03354 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 43,957 | 10,315 | 26,393 | 2,809 | 3,856 | 0 | 311 | 0 | 1 | 29 | 214 | 0 | 30 |
| 192 | General & Intangible Reserve | | (23,046) | (5,408) | (13,838) | (1,473) | (2,022) | 0 | (163) | 0 | (0) | (15) | (112) | 0 | (15) |
| 193 | General & Intangible Net Plant | | 20,911 | 4,907 | 12,555 | 1,336 | 1,834 | 0 | 148 | 0 | 0 | 14 | 102 | 0 | 15 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23464 | 0.60039 | 0.06391 | 0.08771 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00073 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 7,032 | 0 | 7,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (165) | 0 | (165) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 6,866 | 0 | 6,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 202 | Other Reserve | | (0) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | 0 | (0) |
| 203 | Other Net Plant | | (0) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | 0 | (0) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00142 | 0.00364 | 0.00039 | 0.00053 | 0.00000 | 0.00004 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.99394 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 207 | Total Reserve | | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | 0 | (2,956) | 0 | (8) | (371) | (3,556) | 0 | (15) |
| 208 | Total Net Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | 0 | 8,661 | 0 | 17 | 679 | 4,451 | 0 | 15 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.49169 | 0.03097 | 0.26718 | 0.18812 | 0.00000 | 0.01381 | 0.00000 | 0.00003 | 0.00108 | 0.00710 | 0.00000 | 0.00002 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 8,408 | 8,408 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,426 | 1,426 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 628 | 628 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 10,697 | 10,697 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 7,718 | - | - | 7,718 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 4,251 | - | - | - | 4,251 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 6 | - | - | - | - | - | - | - | - | 6 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | 648 | - | - | - | - | - | - | - | - | - | 648 | - | - |
| 226 | Labor | | 442 | 104 | 265 | 28 | 39 | - | 3 | - | 0 | 0 | 2 | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (398) | (195) | (12) | (106) | (75) | - | (5) | - | (0) | (0) | (3) | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 33,979 | 21,067 | 253 | 7,640 | 4,215 | 0 | 150 | 0 | 0 | 6 | 647 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.62001 | 0.00745 | 0.22485 | 0.12405 | 0.00000 | 0.00441 | 0.00000 | 0.00000 | 0.00016 | 0.01905 | 0.00000 | 0.00001 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 4,134 | 4,134 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 48 | 48 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 667 | - | - | 667 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 60 | - | - | - | 60 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 112 | 26 | 68 | 7 | 10 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 239 | Plant Held for Future Use Total | | 5,021 | 4,208 | 68 | 674 | 70 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.83805 | 0.01345 | 0.13423 | 0.01398 | 0.00000 | 0.00016 | 0.00000 | 0.00000 | 0.00001 | 0.00011 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 2,743 | 2,743 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 176 | 176 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 192 | 192 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 6,887 | - | 6,887 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,928 | - | 5,928 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 41 | 41 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (11,141) | (2,576) | (6,564) | (823) | (1,044) | - | (79) | - | (0) | (13) | (36) | - | (6) |
| 255 | Retail 100%, Class = # Bills | | 10 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| 256 | Retail 100%, Class = Prod | | (8,486) | (8,486) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,050 | 6,417 | 404 | 3,487 | 2,455 | - | 180 | - | 0 | 14 | 93 | - | 0 |
| 258 | Retail 100%, Class = T&D | | (2,026) | (43) | - | (1,088) | (783) | - | (63) | - | (0) | (6) | (43) | - | - |
| 259 | Retail 100%, Class = Metering | | 3 | - | - | - | - | - | - | - | - | 3 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (372) | (372) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 11,774 | 6,652 | 432 | 2,557 | 1,864 | - | 150 | - | 0 | 14 | 104 | - | 0 |
| 264 | Gross Trans Plant | | (471) | (18) | - | (454) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | 0 | 188 | 0 | 0 | 12 | 117 | 0 | 5 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.25826 | 0.38707 | 0.20097 | 0.13610 | 0.00000 | 0.01028 | 0.00000 | 0.00002 | 0.00065 | 0.00640 | 0.00000 | 0.00027 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 271 | Accumulated Depreciation | | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | 0 | (2,956) | 0 | (8) | (371) | (3,556) | 0 | (15) |
| 272 | Net Electric Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | 0 | 8,661 | 0 | 17 | 679 | 4,451 | 0 | 15 |
| 273 | Construction Work in Progress | | 33,979 | 21,067 | 253 | 7,640 | 4,215 | 0 | 150 | 0 | 0 | 6 | 647 | 0 | 0 |
| 274 | Plant Held for Future Use | | 5,021 | 4,208 | 68 | 674 | 70 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 275 | Working Capital | | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | 0 | 188 | 0 | 0 | 12 | 117 | 0 | 5 |
| 276 | Total Rate Base | | 684,381 | 338,327 | 26,829 | 179,533 | 124,741 | 0 | 8,999 | 0 | 18 | 697 | 5,216 | 0 | 20 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.49436 | 0.03920 | 0.26233 | 0.18227 | 0.00000 | 0.01315 | 0.00000 | 0.00003 | 0.00102 | 0.00762 | 0.00000 | 0.00003 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 72,578 | 44,078 | (11,046) | 10,889 | 14,460 | - | 5,976 | - | 1,777 | 1,880 | 10 | - | 4,554 |
| 282 | Production Solar Demand | | 4,715 | 4,715 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 77,292 | 48,792 | (11,046) | 10,889 | 14,460 | - | 5,976 | - | 1,777 | 1,880 | 10 | - | 4,554 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 77,292 | 48,792 | (11,046) | 10,889 | 14,460 | 0 | 5,976 | 0 | 1,777 | 1,880 | 10 | 0 | 4,554 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.63127 | (0.14291) | 0.14088 | 0.18708 | 0.00000 | 0.07732 | 0.00000 | 0.02299 | 0.02433 | 0.00013 | 0.00000 | 0.05891 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 112,520 | 56,320 | 16,519 | 21,176 | 16,562 | - | 1,257 | - | 3 | 171 | 497 | - | 15 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 112,520 | 56,320 | 16,519 | 21,176 | 16,562 | - | 1,257 | - | 3 | 171 | 497 | - | 15 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.50053 | 0.14681 | 0.18820 | 0.14719 | 0.00000 | 0.01117 | 0.00000 | 0.00002 | 0.00152 | 0.00442 | 0.00000 | 0.00014 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 430 | - | - | 430 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 6 | - | - | - | 6 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 17 | 8 | 1 | 4 | 3 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 307 | Total Revenue Credits | | 485 | 8 | 1 | 434 | 9 | 0 | 32 | 0 | 1 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01684 | 0.00134 | 0.89524 | 0.01782 | 0.00000 | 0.06619 | 0.00000 | 0.00223 | 0.00003 | 0.00026 | 0.00000 | 0.00004 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,603 | 1,603 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 129 | 129 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 255 | 255 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 755 | 755 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 2,742 | 2,742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 6,465 | - | 6,465 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 519 | - | 519 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 525 | - | 525 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 516 | - | 516 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 8,025 | 0 | 8,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 10,767 | 2,742 | 8,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.25468 | 0.74532 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 930 | - | - | 930 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 953 | 19 | 0 | 935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01972 | 0.00000 | 0.98028 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 1,223 | - | - | - | 1,223 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 89 | - | - | - | - | - | 89 | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 19 | - | - | - | - | - | - | - | - | 19 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 26 | - | - | - | - | - | - | - | - | - | 26 | - | - |
| 349 | Distribution O&M Total | | 1,358 | 0 | 0 | 0 | 1,223 | 0 | 89 | 0 | 0 | 19 | 26 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90077 | 0.00000 | 0.06580 | 0.00000 | 0.00026 | 0.01414 | 0.01902 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 356 | Customer Accounting O&M | | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.06953 | 0.00000 | 0.00000 | 0.93047 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 366 | Sales O&M | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 7,092 | 1,665 | 4,259 | 453 | 622 | - | 50 | - | 0 | 5 | 35 | - | 3 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 717 | 405 | 26 | 156 | 113 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 373 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 7,809 | 2,069 | 4,286 | 609 | 736 | 0 | 59 | 0 | 0 | 6 | 41 | 0 | 4 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26500 | 0.54878 | 0.07799 | 0.09421 | 0.00000 | 0.00759 | 0.00000 | 0.00002 | 0.00071 | 0.00523 | 0.00000 | 0.00047 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 20,895 | 4,830 | 12,310 | 1,544 | 1,959 | 0 | 149 | 0 | 0 | 25 | 67 | 0 | 11 |
| 387 | Total O&M Allocators | | 1.00000 | 0.23117 | 0.58915 | 0.07388 | 0.09373 | 0.00000 | 0.00711 | 0.00000 | 0.00002 | 0.00121 | 0.00319 | 0.00000 | 0.00053 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 20,895 | 4,830 | 12,310 | 1,544 | 1,959 | - | 149 | - | 0 | 25 | 67 | - | 11 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 14,148 | 14,148 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 2,417 | 2,417 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,237 | 1,237 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 5,465 | 5,465 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 23,267 | 23,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 65 | 65 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 4,917 | - | - | 4,917 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 40 | - | - | 40 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 5,107 | 150 | 0 | 4,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02928 | 0.00000 | 0.97072 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 28,373 | 23,416 | 0 | 4,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82528 | 0.00000 | 0.17472 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 4,271 | - | - | - | 4,271 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 359 | - | - | - | - | - | 359 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 423 | Distribution Metering | | 68 | - | - | - | - | - | - | - | - | 68 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 4,699 | 0 | 0 | 0 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90894 | 0.00000 | 0.07642 | 0.00000 | 0.00018 | 0.01446 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 9,805 | 150 | 0 | 4,957 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01525 | 0.00000 | 0.50557 | 0.43554 | 0.00000 | 0.03662 | 0.00000 | 0.00008 | 0.00693 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 33,072 | 23,416 | 0 | 4,957 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.70803 | 0.00000 | 0.14990 | 0.12913 | 0.00000 | 0.01086 | 0.00000 | 0.00002 | 0.00205 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 2,204 | 517 | 1,324 | 141 | 193 | - | 16 | - | 0 | 1 | 11 | - | 1 |
| 438 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 2,205 | 517 | 1,324 | 141 | 193 | 0 | 16 | 0 | 0 | 1 | 11 | 0 | 2 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23460 | 0.60029 | 0.06390 | 0.08770 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00090 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 450 | - | 450 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 450 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 604 | 297 | 19 | 161 | 114 | - | 8 | - | 0 | 1 | 4 | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 184 | 184 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 807 | 480 | 19 | 161 | 114 | 0 | 8 | 0 | 0 | 20 | 4 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 36,535 | 24,414 | 1,792 | 5,260 | 4,578 | 0 | 383 | 0 | 1 | 90 | 15 | 0 | 2 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.66824 | 0.04906 | 0.14396 | 0.12530 | 0.00000 | 0.01048 | 0.00000 | 0.00002 | 0.00245 | 0.00041 | 0.00000 | 0.00007 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 548 | 129 | 329 | 35 | 48 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 466 | Net Total Plant | | 6,218 | 3,058 | 193 | 1,661 | 1,170 | - | 86 | - | 0 | 7 | 44 | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,767 | 3,186 | 522 | 1,696 | 1,218 | 0 | 90 | 0 | 0 | 7 | 47 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.47087 | 0.07712 | 0.25071 | 0.17999 | 0.00000 | 0.01327 | 0.00000 | 0.00003 | 0.00105 | 0.00692 | 0.00000 | 0.00006 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 77,777 | 48,800 | (11,045) | 11,323 | 14,469 | 0 | 6,008 | 0 | 1,778 | 1,880 | 10 | 0 | 4,554 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 64,167 | 32,416 | 14,624 | 8,492 | 7,749 | 0 | 621 | 0 | 2 | 122 | 128 | 0 | 14 |
| 477 | Net Oper. Income (NOI) before Tax | | 13,610 | 16,384 | (25,669) | 2,831 | 6,720 | 0 | 5,387 | 0 | 1,776 | 1,758 | (118) | 0 | 4,540 |
| 478 | Interest Expense | Line 8 x WACC | 12,888 | 6,371 | 505 | 3,381 | 2,349 | - | 169 | - | 0 | 13 | 98 | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 722 | 10,013 | (26,174) | (550) | 4,371 | - | 5,218 | - | 1,776 | 1,745 | (216) | - | 4,539 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 722 | 10,013 | (26,174) | (550) | 4,371 | 0 | 5,218 | 0 | 1,776 | 1,745 | (216) | 0 | 4,539 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 485 | State Taxable Income | Ln 482:484 | (21,215) | (2,382) | (26,980) | (5,315) | 898 | 0 | 4,938 | 0 | 1,775 | 1,720 | (409) | 0 | 4,538 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (1,167) | (131) | (1,484) | (292) | 49 | - | 272 | - | 98 | 95 | (23) | - | 250 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Present Revenue) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 75 | 571 | (1,438) | (23) | 246 | - | 287 | - | 98 | 96 | (12) | - | 250 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 722 | 10,013 | (26,174) | (550) | 4,371 | - | 5,218 | - | 1,776 | 1,745 | (216) | - | 4,539 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 1,167 | 131 | 1,484 | 292 | (49) | - | (272) | - | (98) | (95) | 23 | - | (250) |
| 497 | Fed. Taxable Income | Ln 493:496 | (20,049) | (2,251) | (25,496) | (5,022) | 849 | - | 4,666 | - | 1,678 | 1,625 | (387) | - | 4,289 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (4,210) | (473) | (5,354) | (1,055) | 178 | - | 980 | - | 352 | 341 | (81) | - | 901 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (4,210) | (473) | (5,354) | (1,055) | 178 | - | 980 | - | 352 | 341 | (81) | - | 901 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (261) | (147) | (10) | (57) | (41) | - | (3) | - | (0) | (0) | (2) | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (4,369) | (1,184) | (5,409) | (665) | 406 | - | 987 | - | 352 | 341 | (97) | - | 901 |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (5,377) | (604) | (6,838) | (1,347) | 228 | - | 1,252 | - | 450 | 436 | (104) | - | 1,150 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,724 | 3,234 | 210 | 1,243 | 906 | - | 73 | - | 0 | 7 | 50 | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (4,293) | (613) | (6,847) | (688) | 652 | - | 1,274 | - | 450 | 437 | (109) | - | 1,150 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 47.50% | 26.25% | 25.32% | 19.03% | 25.92% | 0.00% | 25.38% | 0.00% | 25.35% | 25.36% | 24.69% | 0.00% | 25.35% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 524 | Interest Expense | Line 8 x WACC | (12,888) | (6,371) | (505) | (3,381) | (2,349) | - | (169) | - | (0) | (13) | (98) | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 13,630 | 4,574 | 540 | 4,985 | 3,260 | - | 197 | - | 0 | 10 | 64 | - | 0 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 3,623 | 1,216 | 144 | 1,325 | 867 | - | 52 | - | 0 | 3 | 17 | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,017) | (2,028) | (76) | 741 | 385 | - | 2 | - | (0) | (3) | (38) | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 3,726 | 652 | 99 | 1,771 | 1,136 | - | 62 | - | 0 | 2 | 3 | - | (0) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 546 | Interest Expense | Line 27 x WACC | (12,888) | (6,371) | (505) | (3,381) | (2,349) | - | (169) | - | (0) | (13) | (98) | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 3,726 | 652 | 99 | 1,771 | 1,136 | - | 62 | - | 0 | 2 | 3 | - | (0) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 18,495 | 6,491 | 729 | 6,580 | 4,324 | - | 265 | - | 0 | 15 | 92 | - | 0 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 1,076 | 378 | 42 | 383 | 252 | - | 15 | - | 0 | 1 | 5 | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,319 | 1,080 | 88 | 653 | 448 | - | 31 | - | 0 | 2 | 16 | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 6,044 | 1,732 | 187 | 2,424 | 1,584 | - | 94 | - | 0 | 5 | 20 | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28649 | 0.03087 | 0.40102 | 0.26206 | 0.00000 | 0.01551 | 0.00000 | 0.00002 | 0.00075 | 0.00327 | 0.00000 | 0.00001 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,031 | 1,031 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 180 | 180 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 145 | 145 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,623 | - | 2,623 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 325 | - | 325 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 138 | - | 138 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 423 | - | 423 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,869 | 1,360 | 3,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 385 | 11 | - | 374 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 586 | - | - | - | 513 | - | 41 | - | 0 | 4 | 28 | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 5,840 | 1,371 | 3,509 | 374 | 513 | 0 | 41 | 0 | 0 | 4 | 28 | 0 | 0 |
| 577 | Customer Accounts | | 2 | - | - | - | - | - | - | - | - | 0 | - | - | 2 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 5,843 | 1,371 | 3,509 | 374 | 513 | - | 41 | - | 0 | 4 | 28 | - | 3 |
| 581 | Admin & General | | 2,618 | 615 | 1,572 | 167 | 230 | - | 19 | - | 0 | 2 | 13 | - | 1 |
| 582 | Total | | 8,461 | 1,986 | 5,081 | 541 | 742 | - | 60 | - | 0 | 6 | 41 | - | 4 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23470 | 0.60055 | 0.06393 | 0.08773 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00047 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | - | 11,589 | - | 24,839 | 18,316 | - | - | 13,312 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (40,898) | (4,772) | (1,835) | (268) | (9,904) | - | (2,949) | - | (8,025) | (6,464) | - | - | (6,682) |
| 4 | Net Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | - | 8,640 | - | 16,814 | 11,852 | - | - | 6,630 |
| 5 | Construction Work in Progress | Line 229 | 2,653 | 488 | 33 | 68 | 1,596 | - | 149 | - | 133 | 98 | - | - | 88 |
| 6 | Plant Held for Future Use | Line 239 | 166 | 97 | 9 | 6 | 27 | - | 1 | - | 2 | 1 | - | - | 23 |
| 7 | Working Capital | Line 265 | 4,918 | 110 | 929 | 33 | 944 | - | 188 | - | 283 | 207 | - | - | 2,225 |
| 8 | Total Rate Base | | 107,519 | 7,836 | 3,515 | 1,591 | 47,242 | - | 8,978 | - | 17,233 | 12,157 | - | - | 8,966 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 11,374 | 1,130 | 4,106 | 1,690 | 2,244 | - | 928 | - | 276 | 292 | 2 | - | 707 |
| 12 | Revenue Credits | Line 307 | 1,098 | 0 | 0 | 4 | 3 | - | 32 | - | 1,049 | 0 | - | - | 9 |
| 13 | Total Revenue | | 12,472 | 1,130 | 4,106 | 1,694 | 2,248 | - | 960 | - | 1,325 | 292 | 2 | - | 716 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 8,518 | 112 | 1,613 | 14 | 742 | - | 148 | - | 474 | 439 | - | - | 4,975 |
| 17 | Depreciation | Line 460 | 6,466 | 565 | 235 | 47 | 1,734 | - | 382 | - | 851 | 1,564 | - | - | 1,088 |
| 18 | Tax Other Than Income Tax | Line 470 | 1,186 | 74 | 68 | 15 | 461 | - | 90 | - | 175 | 124 | - | - | 180 |
| 19 | Gain/Loss on Disposition | Line 471 | (5) | (0) | (0) | (0) | (2) | - | (0) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 16,165 | 751 | 1,916 | 75 | 2,935 | - | 620 | - | 1,499 | 2,127 | - | - | 6,242 |
| 21 | Income Tax Expense | Line 517 | (2,102) | (14) | 510 | 398 | (572) | - | (5) | - | (253) | (623) | 0 | - | (1,543) |
| 22 | Total Operating Expense | | 14,063 | 737 | 2,427 | 473 | 2,362 | - | 615 | - | 1,247 | 1,503 | 0 | - | 4,699 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | (1,591) | 394 | 1,680 | 1,221 | (115) | - | 345 | - | 78 | (1,211) | 1 | - | (3,983) |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (9,187) | (160) | 1,431 | 1,108 | (3,452) | - | (289) | - | (1,139) | (2,070) | 1 | - | (4,617) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (12,348) | (215) | 1,924 | 1,490 | (4,640) | - | (389) | - | (1,531) | (2,782) | 2 | - | (6,205) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 20,562 | 1,290 | 2,675 | 582 | 5,697 | - | 1,217 | - | 1,415 | 2,362 | 0 | - | 5,324 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | -1.48% | 5.02% | 47.78% | 76.72% | -0.24% | 0.00% | 3.84% | 0.00% | 0.45% | -9.96% | 0.00% | 0.00% | -44.43% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 11,374 | 1,130 | 4,106 | 1,690 | 2,244 | | 928 | | 276 | 292 | 2 | | 707 |
| 37 | | Ln 29 | 12,348 | 215 | (1,924) | (1,490) | 4,640 | | 389 | | 1,531 | 2,782 | (2) | | 6,205 |
| 38 | | Ln 37 / Ln 36 | 108.56% | 19.02% | -46.85% | -88.15% | 206.75% | | 41.94% | | 555.20% | 953.32% | -100.34% | | 877.99% |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 6,912 | 6,912 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 599 | 599 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 631 | 631 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,355 | 3,355 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,498 | 11,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 47 | 47 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,712 | - | - | 1,712 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 1,904 | 176 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.09263 | 0.00000 | 0.90737 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 13,402 | 11,674 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.87108 | 0.00000 | 0.12892 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 53,119 | - | - | - | 53,119 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,279 | - | - | - | - | - | 11,279 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 24,175 | - | - | - | - | - | - | - | 24,175 | - | - | - | - |
| 71 | Distribution Metering | | 17,807 | - | - | - | - | - | - | - | - | 17,807 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 106,380 | 0 | 0 | 0 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49933 | 0.00000 | 0.10603 | 0.00000 | 0.22725 | 0.16739 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 108,284 | 176 | 0 | 1,728 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00163 | 0.00000 | 0.01596 | 0.49055 | 0.00000 | 0.10416 | 0.00000 | 0.22325 | 0.16445 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 119,782 | 11,674 | 0 | 1,728 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.09746 | 0.00000 | 0.01442 | 0.44346 | 0.00000 | 0.09417 | 0.00000 | 0.20182 | 0.14866 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 15,785 | 239 | 3,458 | 25 | 1,460 | - | 310 | - | 665 | 509 | - | - | 9,120 |
| 86 | Retail 100%, Class = # Bills | | 4,256 | - | - | - | - | - | - | - | - | - | - | - | 4,256 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 20,041 | 239 | 3,458 | 25 | 1,460 | 0 | 310 | 0 | 665 | 509 | 0 | 0 | 13,375 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.01192 | 0.17256 | 0.00124 | 0.07286 | 0.00000 | 0.01547 | 0.00000 | 0.03316 | 0.02538 | 0.00000 | 0.00000 | 0.66740 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 921 | - | 921 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 921 | 0 | 921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (63) | - | - | - | - | - | - | - | - | - | - | - | (63) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (63) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (63) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.08468 | 0.03113 | 0.01246 | 0.38796 | 0.00000 | 0.08238 | 0.00000 | 0.17657 | 0.13019 | 0.00000 | 0.00000 | 0.09463 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,236 | 3,236 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 459 | 459 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 469 | 469 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 461 | 461 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,626 | 4,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 253 | - | - | 253 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 275 | 20 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.07434 | 0.00000 | 0.92566 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 4,901 | 4,646 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.94807 | 0.00000 | 0.05193 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 9,138 | - | - | - | 9,138 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,787 | - | - | - | - | - | 2,787 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 7,677 | - | - | - | - | - | - | - | 7,677 | - | - | - | - |
| 139 | Distribution Metering | | 6,197 | - | - | - | - | - | - | - | - | 6,197 | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 25,799 | 0 | 0 | 0 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.35422 | 0.00000 | 0.10802 | 0.00000 | 0.29756 | 0.24021 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 26,073 | 20 | 0 | 255 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00078 | 0.00000 | 0.00976 | 0.35048 | 0.00000 | 0.10688 | 0.00000 | 0.29442 | 0.23767 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 30,699 | 4,646 | 0 | 255 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.15135 | 0.00000 | 0.00829 | 0.29767 | 0.00000 | 0.09077 | 0.00000 | 0.25006 | 0.20186 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 8,276 | 125 | 1,813 | 13 | 766 | - | 163 | - | 348 | 267 | - | - | 4,782 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,808 | - | - | - | - | - | - | - | - | - | - | - | 1,808 |
| 156 | General & Intangible Plant Total | | 10,085 | 125 | 1,813 | 13 | 766 | 0 | 163 | 0 | 348 | 267 | 0 | 0 | 6,590 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.01242 | 0.17980 | 0.00129 | 0.07592 | 0.00000 | 0.01612 | 0.00000 | 0.03455 | 0.02645 | 0.00000 | 0.00000 | 0.65345 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 22 | - | 22 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 22 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 92 | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 40,898 | 4,772 | 1,835 | 268 | 9,904 | 0 | 2,949 | 0 | 8,025 | 6,464 | 0 | 0 | 6,682 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.11667 | 0.04487 | 0.00654 | 0.24216 | 0.00000 | 0.07211 | 0.00000 | 0.19622 | 0.15804 | 0.00000 | 0.00000 | 0.16338 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,498 | 11,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (4,626) | (4,626) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,872 | 6,872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 1,904 | 176 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | (275) | (20) | 0 | (255) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,629 | 156 | 0 | 1,473 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.09571 | 0.00000 | 0.90429 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 106,380 | 0 | 0 | 0 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (25,799) | 0 | 0 | 0 | (9,138) | 0 | (2,787) | 0 | (7,677) | (6,197) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 80,581 | 0 | 0 | 0 | 43,981 | 0 | 8,493 | 0 | 16,498 | 11,610 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.54579 | 0.00000 | 0.10539 | 0.00000 | 0.20474 | 0.14408 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 20,041 | 239 | 3,458 | 25 | 1,460 | 0 | 310 | 0 | 665 | 509 | 0 | 0 | 13,375 |
| 192 | General & Intangible Reserve | | (10,085) | (125) | (1,813) | (13) | (766) | 0 | (163) | 0 | (348) | (267) | 0 | 0 | (6,590) |
| 193 | General & Intangible Net Plant | | 9,957 | 114 | 1,645 | 12 | 695 | 0 | 147 | 0 | 316 | 242 | 0 | 0 | 6,786 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.01141 | 0.16523 | 0.00119 | 0.06976 | 0.00000 | 0.01481 | 0.00000 | 0.03175 | 0.02431 | 0.00000 | 0.00000 | 0.68153 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 921 | 0 | 921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (22) | 0 | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 900 | 0 | 900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (63) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (63) |
| 202 | Other Reserve | | (92) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (92) |
| 203 | Other Net Plant | | (155) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (155) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 207 | Total Reserve | | (40,898) | (4,772) | (1,835) | (268) | (9,904) | 0 | (2,949) | 0 | (8,025) | (6,464) | 0 | 0 | (6,682) |
| 208 | Total Net Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | 0 | 8,640 | 0 | 16,814 | 11,852 | 0 | 0 | 6,630 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.07157 | 0.02550 | 0.01488 | 0.44772 | 0.00000 | 0.08659 | 0.00000 | 0.16851 | 0.11878 | 0.00000 | 0.00000 | 0.06645 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 195 | 195 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 33 | 33 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 248 | 248 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 68 | - | - | 68 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 1,610 | - | - | - | 1,610 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 137 | - | - | - | - | - | - | - | 137 | - | - | - | - |
| 223 | Distribution Metering | | 100 | - | - | - | - | - | - | - | - | 100 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 159 | 2 | 35 | 0 | 15 | - | 3 | - | 7 | 5 | - | - | 92 |
| 227 | Retail 100%, Class = Net Plant | | (63) | (5) | (2) | (1) | (28) | - | (5) | - | (11) | (8) | - | - | (4) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,653 | 488 | 33 | 68 | 1,596 | 0 | 149 | 0 | 133 | 98 | 0 | 0 | 88 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.18393 | 0.01250 | 0.02553 | 0.60175 | 0.00000 | 0.05630 | 0.00000 | 0.05024 | 0.03676 | 0.00000 | 0.00000 | 0.03299 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 96 | 96 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 23 | - | - | - | 23 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 40 | 1 | 9 | 0 | 4 | - | 1 | - | 2 | 1 | - | - | 23 |
| 239 | Plant Held for Future Use Total | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.58713 | 0.05331 | 0.03599 | 0.16013 | 0.00000 | 0.00478 | 0.00000 | 0.01024 | 0.00784 | 0.00000 | 0.00000 | 0.14058 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 64 | 64 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 902 | - | 902 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 777 | - | 777 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (4,542) | (60) | (860) | (7) | (396) | - | (79) | - | (253) | (234) | - | - | (2,653) |
| 255 | Retail 100%, Class = # Bills | | 4,568 | - | - | - | - | - | - | - | - | - | - | - | 4,568 |
| 256 | Retail 100%, Class = Prod | | (197) | (197) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 2,077 | 149 | 53 | 31 | 930 | - | 180 | - | 350 | 247 | - | - | 138 |
| 258 | Retail 100%, Class = T&D | | (604) | (1) | - | (10) | (296) | - | (63) | - | (135) | (99) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 57 | - | - | - | - | - | - | - | - | 57 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (9) | (9) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,820 | 154 | 57 | 23 | 706 | - | 150 | - | 321 | 237 | - | - | 172 |
| 264 | Gross Trans Plant | | (4) | (0) | - | (4) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 4,918 | 110 | 929 | 33 | 944 | 0 | 188 | 0 | 283 | 207 | 0 | 0 | 2,225 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.02227 | 0.18884 | 0.00663 | 0.19191 | 0.00000 | 0.03817 | 0.00000 | 0.05763 | 0.04206 | 0.00000 | 0.00000 | 0.45249 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 271 | Accumulated Depreciation | | (40,898) | (4,772) | (1,835) | (268) | (9,904) | 0 | (2,949) | 0 | (8,025) | (6,464) | 0 | 0 | (6,682) |
| 272 | Net Electric Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | 0 | 8,640 | 0 | 16,814 | 11,852 | 0 | 0 | 6,630 |
| 273 | Construction Work in Progress | | 2,653 | 488 | 33 | 68 | 1,596 | 0 | 149 | 0 | 133 | 98 | 0 | 0 | 88 |
| 274 | Plant Held for Future Use | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 275 | Working Capital | | 4,918 | 110 | 929 | 33 | 944 | 0 | 188 | 0 | 283 | 207 | 0 | 0 | 2,225 |
| 276 | Total Rate Base | | 107,519 | 7,836 | 3,515 | 1,591 | 47,242 | 0 | 8,978 | 0 | 17,233 | 12,157 | 0 | 0 | 8,966 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.07288 | 0.03270 | 0.01480 | 0.43938 | 0.00000 | 0.08350 | 0.00000 | 0.16028 | 0.11307 | 0.00000 | 0.00000 | 0.08339 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | 11,265 | 1,021 | 4,106 | 1,690 | 2,244 | - | 928 | - | 276 | 292 | 2 | - | 707 |
| 282 | Production Solar Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 11,374 | 1,130 | 4,106 | 1,690 | 2,244 | - | 928 | - | 276 | 292 | 2 | - | 707 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 11,374 | 1,130 | 4,106 | 1,690 | 2,244 | 0 | 928 | 0 | 276 | 292 | 2 | 0 | 707 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.09936 | 0.36099 | 0.14859 | 0.19732 | 0.00000 | 0.08155 | 0.00000 | 0.02425 | 0.02566 | 0.00014 | 0.00000 | 0.06214 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 23,761 | 1,304 | 2,165 | 188 | 6,272 | - | 1,254 | - | 2,717 | 2,986 | - | - | 6,876 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 23,761 | 1,304 | 2,165 | 188 | 6,272 | - | 1,254 | - | 2,717 | 2,986 | - | - | 6,876 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.05490 | 0.09110 | 0.00790 | 0.26397 | 0.00000 | 0.05277 | 0.00000 | 0.11435 | 0.12565 | 0.00000 | 0.00000 | 0.28937 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 2 | - | - | - | 2 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1,049 | - | - | - | - | - | - | - | 1,049 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 3 | 0 | 0 | 0 | 1 | - | 0 | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 1,098 | 0 | 0 | 4 | 3 | 0 | 32 | 0 | 1,049 | 0 | 0 | 0 | 9 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00017 | 0.00008 | 0.00350 | 0.00298 | 0.00000 | 0.02915 | 0.00000 | 0.95579 | 0.00027 | 0.00000 | 0.00000 | 0.00806 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 37 | 37 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 64 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 847 | - | 847 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 68 | - | 68 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 69 | - | 69 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 68 | - | 68 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 1,052 | 0 | 1,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 1,115 | 64 | 1,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.05696 | 0.94304 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 8 | - | - | 8 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 9 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.04994 | 0.00000 | 0.95006 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 463 | - | - | - | 463 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 89 | - | - | - | - | - | 89 | - | - | - | - | - | - |
| 344 | Distribution Service | | 347 | - | - | - | - | - | - | - | 347 | - | - | - | - |
| 345 | Distribution Metering | | 335 | - | - | - | - | - | - | - | - | 335 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 1,235 | 0 | 0 | 0 | 463 | 0 | 89 | 0 | 347 | 335 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.37514 | 0.00000 | 0.07219 | 0.00000 | 0.28145 | 0.27122 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,696 | - | - | - | - | - | - | - | - | - | - | - | 2,696 |
| 356 | Customer Accounting O&M | | 2,704 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 2,696 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00292 | 0.00000 | 0.00000 | 0.99708 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 110 | - | - | - | - | - | - | - | - | - | - | - | 110 |
| 361 | Customer Serv & Info. O&M | | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | 530 | - | - | - | - | - | - | - | - | - | - | - | 530 |
| 366 | Sales O&M | | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 530 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 2,547 | 39 | 558 | 4 | 236 | - | 50 | - | 107 | 82 | - | - | 1,472 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 111 | 9 | 3 | 1 | 43 | - | 9 | - | 20 | 14 | - | - | 10 |
| 373 | Retail 100%, Class = # Bills | | 157 | - | - | - | - | - | - | - | - | - | - | - | 157 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 2,815 | 48 | 562 | 5 | 279 | 0 | 59 | 0 | 127 | 97 | 0 | 0 | 1,639 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.01703 | 0.19949 | 0.00192 | 0.09898 | 0.00000 | 0.02102 | 0.00000 | 0.04505 | 0.03429 | 0.00000 | 0.00000 | 0.58224 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 8,518 | 112 | 1,613 | 14 | 742 | 0 | 148 | 0 | 474 | 439 | 0 | 0 | 4,975 |
| 387 | Total O&M Allocators | | 1.00000 | 0.01313 | 0.18938 | 0.00161 | 0.08708 | 0.00000 | 0.01741 | 0.00000 | 0.05568 | 0.05157 | 0.00000 | 0.00000 | 0.58413 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 8,518 | 112 | 1,613 | 14 | 742 | - | 148 | - | 474 | 439 | - | - | 4,975 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 328 | 328 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 127 | 127 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 539 | 539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 44 | - | - | 44 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 47 | 3 | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.07305 | 0.00000 | 0.92695 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 586 | 542 | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.92505 | 0.00000 | 0.07495 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 1,617 | - | - | - | 1,617 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 358 | - | - | - | - | - | 358 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 801 | - | - | - | - | - | - | - | 801 | - | - | - | - |
| 423 | Distribution Metering | | 1,185 | - | - | - | - | - | - | - | - | 1,185 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 3,962 | 0 | 0 | 0 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.40820 | 0.00000 | 0.09041 | 0.00000 | 0.20227 | 0.29912 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 4,010 | 3 | 0 | 44 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00086 | 0.00000 | 0.01096 | 0.40338 | 0.00000 | 0.08934 | 0.00000 | 0.19988 | 0.29558 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 4,549 | 542 | 0 | 44 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.11924 | 0.00000 | 0.00966 | 0.35559 | 0.00000 | 0.07876 | 0.00000 | 0.17620 | 0.26056 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 792 | 12 | 173 | 1 | 73 | - | 16 | - | 33 | 26 | - | - | 457 |
| 438 | Retail 100%, Class = # Bills | | 423 | - | - | - | - | - | - | - | - | - | - | - | 423 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,215 | 12 | 173 | 1 | 73 | 0 | 16 | 0 | 33 | 26 | 0 | 0 | 880 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00987 | 0.14281 | 0.00103 | 0.06030 | 0.00000 | 0.01280 | 0.00000 | 0.02744 | 0.02101 | 0.00000 | 0.00000 | 0.72474 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 59 | - | 59 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 59 | 0 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 201 | - | - | - | - | - | - | - | - | - | - | - | 201 |
| 451 | Retail 100%, Class = Net Plant | | 96 | 7 | 2 | 1 | 43 | - | 8 | - | 16 | 11 | - | - | 6 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 342 | - | - | - | - | - | - | - | - | 342 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 643 | 11 | 2 | 1 | 43 | 0 | 8 | 0 | 16 | 353 | 0 | 0 | 207 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 6,466 | 565 | 235 | 47 | 1,734 | 0 | 382 | 0 | 851 | 1,564 | 0 | 0 | 1,088 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.08746 | 0.03632 | 0.00721 | 0.26813 | 0.00000 | 0.05910 | 0.00000 | 0.13161 | 0.24191 | 0.00000 | 0.00000 | 0.16825 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 197 | 3 | 43 | 0 | 18 | - | 4 | - | 8 | 6 | - | - | 114 |
| 466 | Net Total Plant | | 990 | 71 | 25 | 15 | 443 | - | 86 | - | 167 | 118 | - | - | 66 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 1,186 | 74 | 68 | 15 | 461 | 0 | 90 | 0 | 175 | 124 | 0 | 0 | 180 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.06220 | 0.05763 | 0.01267 | 0.38877 | 0.00000 | 0.07548 | 0.00000 | 0.14753 | 0.10441 | 0.00000 | 0.00000 | 0.15131 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 12,472 | 1,130 | 4,106 | 1,694 | 2,248 | 0 | 960 | 0 | 1,325 | 292 | 2 | 0 | 716 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 16,165 | 751 | 1,916 | 75 | 2,935 | 0 | 620 | 0 | 1,499 | 2,127 | 0 | 0 | 6,242 |
| 477 | Net Oper. Income (NOI) before Tax | | (3,693) | 379 | 2,190 | 1,619 | (687) | 0 | 340 | 0 | (174) | (1,835) | 2 | 0 | (5,527) |
| 478 | Interest Expense | Line 8 x WACC | 2,025 | 148 | 66 | 30 | 890 | - | 169 | - | 325 | 229 | - | - | 169 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | (5,718) | 232 | 2,124 | 1,589 | (1,577) | - | 171 | - | (499) | (2,063) | 2 | - | (5,696) |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | (5,718) | 232 | 2,124 | 1,589 | (1,577) | 0 | 171 | 0 | (499) | (2,063) | 2 | 0 | (5,696) |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 484 | State Temporary Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 485 | State Taxable Income | Ln 482:484 | (9,108) | (55) | 2,018 | 1,546 | (2,892) | 0 | (108) | 0 | (1,097) | (2,505) | 2 | 0 | (6,017) |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (501) | (3) | 111 | 85 | (159) | - | (6) | - | (60) | (138) | 0 | - | (331) |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | (309) | 13 | 117 | 87 | (85) | - | 10 | - | (26) | (113) | 0 | - | (313) |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | (5,718) | 232 | 2,124 | 1,589 | (1,577) | - | 171 | - | (499) | (2,063) | 2 | - | (5,696) |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 501 | 3 | (111) | (85) | 159 | - | 6 | - | 60 | 138 | (0) | - | 331 |
| 497 | Fed. Taxable Income | Ln 493:496 | (8,607) | (52) | 1,907 | 1,461 | (2,733) | - | (102) | - | (1,037) | (2,367) | 2 | - | (5,686) |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (1,807) | (11) | 401 | 307 | (574) | - | (21) | - | (218) | (497) | 0 | - | (1,194) |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (1,807) | (11) | 401 | 307 | (574) | - | (21) | - | (218) | (497) | 0 | - | (1,194) |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (40) | (3) | (1) | (1) | (16) | - | (3) | - | (7) | (5) | - | - | (4) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (1,793) | (27) | 393 | 310 | (488) | - | (15) | - | (226) | (511) | 0 | - | (1,231) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (2,308) | (14) | 511 | 392 | (733) | - | (27) | - | (278) | (635) | 0 | - | (1,525) |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 885 | 75 | 28 | 11 | 343 | - | 73 | - | 156 | 115 | - | - | 84 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 514 | Total Amortization of ITC | Line 504 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (2,102) | (14) | 510 | 398 | (572) | - | (5) | - | (253) | (623) | 0 | - | (1,543) |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 24.91% | 26.25% | 25.38% | 25.36% | 24.74% | 0.00% | 26.54% | 0.00% | 24.47% | 25.19% | 25.35% | 0.00% | 25.30% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 524 | Interest Expense | Line 8 x WACC | (2,025) | (148) | (66) | (30) | (890) | - | (169) | - | (325) | (229) | - | - | (169) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 533 | Base for FIT Computation | Ln 523:532 | 2,236 | 106 | 71 | 44 | 1,235 | - | 196 | - | 293 | 180 | - | - | 111 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 594 | 28 | 19 | 12 | 328 | - | 52 | - | 78 | 48 | - | - | 30 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (84) | (47) | (10) | 7 | 146 | - | 2 | - | (53) | (56) | - | - | (73) |
| 541 | Total FIT - Deferred | Line 532 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 649 | 15 | 13 | 16 | 430 | - | 62 | - | 77 | 40 | - | - | (3) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 546 | Interest Expense | Line 27 x WACC | (2,025) | (148) | (66) | (30) | (890) | - | (169) | - | (325) | (229) | - | - | (169) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 548 | Temporary State Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 649 | 15 | 13 | 16 | 430 | - | 62 | - | 77 | 40 | - | - | (3) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 3,023 | 150 | 96 | 58 | 1,637 | - | 264 | - | 405 | 253 | - | - | 159 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 176 | 9 | 6 | 3 | 95 | - | 15 | - | 24 | 15 | - | - | 9 |
| 555 | Total SIT - Deferred | Line 549 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 368 | 25 | 12 | 6 | 170 | - | 31 | - | 57 | 40 | - | - | 27 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 1,017 | 40 | 24 | 21 | 600 | - | 94 | - | 134 | 79 | - | - | 24 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.03943 | 0.02404 | 0.02112 | 0.58979 | 0.00000 | 0.09194 | 0.00000 | 0.13195 | 0.07806 | 0.00000 | 0.00000 | 0.02366 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24 | 24 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 344 | - | 344 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 18 | - | 18 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 55 | - | 55 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 491 | 31 | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 4 | 0 | - | 3 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 389 | - | - | - | 194 | - | 41 | - | 88 | 65 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 884 | 32 | 460 | 3 | 194 | 0 | 41 | 0 | 88 | 65 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 877 | - | - | - | - | - | - | - | - | 3 | - | - | 875 |
| 578 | Customer Service & Info. | | 160 | - | - | - | - | - | - | - | - | - | - | - | 160 |
| 579 | Sales | | 178 | - | - | - | - | - | - | - | - | - | - | - | 178 |
| 580 | Subtotal before Admin & Gen | | 2,099 | 32 | 460 | 3 | 194 | - | 41 | - | 88 | 68 | - | - | 1,212 |
| 581 | Admin & General | | 940 | 14 | 206 | 1 | 87 | - | 18 | - | 40 | 30 | - | - | 543 |
| 582 | Total | | 3,039 | 46 | 666 | 5 | 281 | - | 60 | - | 128 | 98 | - | - | 1,756 |
| 583 | Total Labor Allocator | | 1.00000 | 0.01513 | 0.21908 | 0.00158 | 0.09250 | 0.00000 | 0.01964 | 0.00000 | 0.04210 | 0.03223 | 0.00000 | 0.00000 | 0.57773 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 946,249 | - | - | - | - | - | - | - | - | - | - | 946,249 | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (303,907) | - | - | - | - | - | - | - | - | - | - | (303,907) | - |
| 4 | Net Plant in Service | | 642,342 | - | - | - | - | - | - | - | - | - | - | 642,342 | - |
| 5 | Construction Work in Progress | Line 229 | 1,355 | - | - | - | - | - | - | - | - | - | - | 1,355 | - |
| 6 | Plant Held for Future Use | Line 239 | 65 | - | - | - | - | - | - | - | - | - | - | 65 | - |
| 7 | Working Capital | Line 265 | 12,118 | - | - | - | - | - | - | - | - | - | - | 12,118 | - |
| 8 | Total Rate Base | | 655,879 | - | - | - | - | - | - | - | - | - | - | 655,879 | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 88,800 | - | - | - | - | - | - | - | - | - | - | 88,800 | - |
| 12 | Revenue Credits | Line 307 | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 13 | Total Revenue | | 88,816 | - | - | - | - | - | - | - | - | - | - | 88,816 | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 15,659 | - | - | - | - | - | - | - | - | - | - | 15,659 | - |
| 17 | Depreciation | Line 460 | 44,604 | - | - | - | - | - | - | - | - | - | - | 44,604 | - |
| 18 | Tax Other Than Income Tax | Line 470 | 6,686 | - | - | - | - | - | - | - | - | - | - | 6,686 | - |
| 19 | Gain/Loss on Disposition | Line 471 | (31) | - | - | - | - | - | - | - | - | - | - | (31) | - |
| 20 | Operating Expense before Tax | | 66,918 | - | - | - | - | - | - | - | - | - | - | 66,918 | - |
| 21 | Income Tax Expense | Line 517 | (2,361) | - | - | - | - | - | - | - | - | - | - | (2,361) | - |
| 22 | Total Operating Expense | | 64,556 | - | - | - | - | - | - | - | - | - | - | 64,556 | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 24,260 | - | - | - | - | - | - | - | - | - | - | 24,260 | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | (22,080) | - | - | - | - | - | - | - | - | - | - | (22,080) | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | (29,677) | - | - | - | - | - | - | - | - | - | - | (29,677) | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 110,880 | - | - | - | - | - | - | - | - | - | - | 110,880 | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 3.70% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.70% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 88,800 | | | | | | | | | | | 88,800 | |
| 37 | | Ln 29 | 29,677 | | | | | | | | | | | 29,677 | |
| 38 | | Ln 37 / Ln 36 | 33.42% | | | | | | | | | | | 33.42% | |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Lighting Facilities | | 920,933 | - | - | - | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 81 | Total Prod, Trans and Dist Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 25,316 | - | - | - | - | - | - | - | - | - | - | 25,316 | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 25,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,316 | 0 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | Lighting Facilities | | 290,634 | - | - | - | - | - | - | - | - | - | - | 290,634 | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 13,273 | - | - | - | - | - | - | - | - | - | - | 13,273 | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 13,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,273 | 0 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | - | - | - | - | - | - | - | - | - | - | 0 | - |
| 166 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 303,907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303,907 | 0 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 187 | Distribution Reserve | | (290,634) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (290,634) | 0 |
| 188 | Distribution Net Plant | | 630,299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 630,299 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 25,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,316 | 0 |
| 192 | General & Intangible Reserve | | (13,273) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,273) | 0 |
| 193 | General & Intangible Net Plant | | 12,043 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,043 | 0 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | Other Reserve | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 |
| 203 | Other Net Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 207 | Total Reserve | | (303,907) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (303,907) | 0 |
| 208 | Total Net Plant in Service | | 642,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642,342 | 0 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 223 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 224 | Lighting Facilities | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 255 | - | - | - | - | - | - | - | - | - | - | 255 | - |
| 227 | Retail 100%, Class = Net Plant | | (407) | - | - | - | - | - | - | - | - | - | - | (407) | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 65 | - | - | - | - | - | - | - | - | - | - | 65 | - |
| 239 | Plant Held for Future Use Total | | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (8,349) | - | - | - | - | - | - | - | - | - | - | (8,349) | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,368 | - | - | - | - | - | - | - | - | - | - | 13,368 | - |
| 258 | Retail 100%, Class = T&D | | (5,140) | - | - | - | - | - | - | - | - | - | - | (5,140) | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 12,239 | - | - | - | - | - | - | - | - | - | - | 12,239 | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 12,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,118 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 271 | Accumulated Depreciation | | (303,907) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (303,907) | 0 |
| 272 | Net Electric Plant in Service | | 642,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642,342 | 0 |
| 273 | Construction Work in Progress | | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355 | 0 |
| 274 | Plant Held for Future Use | | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 0 |
| 275 | Working Capital | | 12,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,118 | 0 |
| 276 | Total Rate Base | | 655,879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 655,879 | 0 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 88,800 | | | | | | | | | | | 88,800 | |
| 285 | Retail Revenue | | 88,800 | - | - | - | - | - | - | - | - | - | - | 88,800 | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 88,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,800 | 0 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 113,258 | - | - | - | - | - | - | - | - | - | - | 113,258 | - |
| 292 | Less Lighting Facilities | | (113,258) | | | | | | | | | | | (113,258) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 294 | Function Allocator for Electric Revenue | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 307 | Total Revenue Credits | | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 346 | Lighting Facilities | | 10,829 | - | - | - | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 10,829 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,829 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 355 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 4,085 | - | - | - | - | - | - | - | - | - | - | 4,085 | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 745 | - | - | - | - | - | - | - | - | - | - | 745 | - |
| 373 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 4,830 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,830 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 15,659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,659 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 15,659 | - | - | - | - | - | - | - | - | - | - | 15,659 | - |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 423 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 424 | Lighting Facilities | | 42,715 | - | - | - | - | - | - | - | - | - | - | 42,715 | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 1,270 | - | - | - | - | - | - | - | - | - | - | 1,270 | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,270 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 451 | Retail 100%, Class = Net Plant | | 618 | - | - | - | - | - | - | - | - | - | - | 618 | - |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 618 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 44,604 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,604 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 316 | - | - | - | - | - | - | - | - | - | - | 316 | - |
| 466 | Net Total Plant | | 6,370 | - | - | - | - | - | - | - | - | - | - | 6,370 | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,686 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 88,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,816 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 66,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,918 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 21,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,898 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 12,352 | - | - | - | - | - | - | - | - | - | - | 12,352 | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 9,547 | - | - | - | - | - | - | - | - | - | - | 9,547 | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 9,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,547 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 485 | State Taxable Income | Ln 482:484 | (13,256) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,256) | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | (729) | - | - | - | - | - | - | - | - | - | - | (729) | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 562 | - | - | - | - | - | - | - | - | - | - | 562 | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 9,547 | - | - | - | - | - | - | - | - | - | - | 9,547 | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | 729 | - | - | - | - | - | - | - | - | - | - | 729 | - |
| 497 | Fed. Taxable Income | Ln 493:496 | (12,527) | - | - | - | - | - | - | - | - | - | - | (12,527) | - |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | (2,631) | - | - | - | - | - | - | - | - | - | - | (2,631) | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | (2,631) | - | - | - | - | - | - | - | - | - | - | (2,631) | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (271) | - | - | - | - | - | - | - | - | - | - | (271) | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | (2,923) | - | - | - | - | - | - | - | - | - | - | (2,923) | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | (3,360) | - | - | - | - | - | - | - | - | - | - | (3,360) | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,950 | - | - | - | - | - | - | - | - | - | - | 5,950 | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 514 | Total Amortization of ITC | Line 504 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 515 | Total Amortization of PTC | Line 505 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | (2,361) | - | - | - | - | - | - | - | - | - | - | (2,361) | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 27.09% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 27.09% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 524 | Interest Expense | Line 8 x WACC | (12,352) | - | - | - | - | - | - | - | - | - | - | (12,352) | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 533 | Base for FIT Computation | Ln 523:532 | 11,164 | - | - | - | - | - | - | - | - | - | - | 11,164 | - |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 2,968 | - | - | - | - | - | - | - | - | - | - | 2,968 | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,984) | - | - | - | - | - | - | - | - | - | - | (1,984) | - |
| 541 | Total FIT - Deferred | Line 532 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 2,946 | - | - | - | - | - | - | - | - | - | - | 2,946 | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 546 | Interest Expense | Line 27 x WACC | (12,352) | - | - | - | - | - | - | - | - | - | - | (12,352) | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 2,946 | - | - | - | - | - | - | - | - | - | - | 2,946 | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 15,422 | - | - | - | - | - | - | - | - | - | - | 15,422 | - |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 898 | - | - | - | - | - | - | - | - | - | - | 898 | - |
| 555 | Total SIT - Deferred | Line 549 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,189 | - | - | - | - | - | - | - | - | - | - | 2,189 | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 5,135 | - | - | - | - | - | - | - | - | - | - | 5,135 | - |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 3,366 | - | - | - | - | - | - | - | - | - | - | 3,366 | - |
| 576 | Subtotal Prod, Trans and Dist | | 3,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,366 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 3,366 | - | - | - | - | - | - | - | - | - | - | 3,366 | - |
| 581 | Admin & General | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 582 | Total | | 4,874 | - | - | - | - | - | - | - | - | - | - | 4,874 | - |
| 583 | Total Labor Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 30,860 | - | - | - | - | - | 30,860 | - | - | - | - | - | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (9,091) | - | - | - | - | - | (9,091) | - | - | - | - | - | - |
| 4 | Net Plant in Service | | 21,769 | - | - | - | - | - | 21,769 | - | - | - | - | - | - |
| 5 | Construction Work in Progress | Line 229 | (5) | - | - | - | - | - | (5) | - | - | - | - | - | - |
| 6 | Plant Held for Future Use | Line 239 | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 7 | Working Capital | Line 265 | 547 | - | - | - | - | - | 547 | - | - | - | - | - | - |
| 8 | Total Rate Base | | 22,313 | - | - | - | - | - | 22,313 | - | - | - | - | - | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 12 | Revenue Credits | Line 307 | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 13 | Total Revenue | | 11,730 | - | - | - | - | - | 11,730 | - | - | - | - | - | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 257 | - | - | - | - | - | 257 | - | - | - | - | - | - |
| 17 | Depreciation | Line 460 | 3,053 | - | - | - | - | - | 3,053 | - | - | - | - | - | - |
| 18 | Tax Other Than Income Tax | Line 470 | 226 | - | - | - | - | - | 226 | - | - | - | - | - | - |
| 19 | Gain/Loss on Disposition | Line 471 | (1) | - | - | - | - | - | (1) | - | - | - | - | - | - |
| 20 | Operating Expense before Tax | | 3,535 | - | - | - | - | - | 3,535 | - | - | - | - | - | - |
| 21 | Income Tax Expense | Line 517 | 1,826 | - | - | - | - | - | 1,826 | - | - | - | - | - | - |
| 22 | Total Operating Expense | | 5,361 | - | - | - | - | - | 5,361 | - | - | - | - | - | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 6,369 | - | - | - | - | - | 6,369 | - | - | - | - | - | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 4,793 | - | - | - | - | - | 4,793 | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 6,441 | - | - | - | - | - | 6,441 | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26+22-12 | 6,937 | - | - | - | - | - | 6,937 | - | - | - | - | - | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 28.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 28.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 11,729 | | | | | | 11,729 | | | | | | |
| 37 | | Ln 29 | (6,441) | | | | | | (6,441) | | | | | | |
| 38 | | Ln 37 / Ln 36 | -54.92% | | | | | | -54.92% | | | | | | |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | 30,035 | - | - | - | - | - | 30,035 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 826 | - | - | - | - | - | 826 | - | - | - | - | - | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 826 | 0 | 0 | 0 | 0 | 0 | 826 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 107 | | | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 122 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 123 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | EV Solution | | 8,658 | - | - | - | - | - | 8,658 | - | - | - | - | - | - |
| 141 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 433 | - | - | - | - | - | 433 | - | - | - | - | - | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 433 | 0 | 0 | 0 | 0 | 0 | 433 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | - | - | - | - | - | 0 | - | - | - | - | - | - |
| 166 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 9,091 | 0 | 0 | 0 | 0 | 0 | 9,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 182 | Transmission Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 184 | Transmission Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (8,658) | 0 | 0 | 0 | 0 | 0 | (8,658) | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,376 | 0 | 0 | 0 | 0 | 0 | 21,376 | 0 | 0 | 0 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 826 | 0 | 0 | 0 | 0 | 0 | 826 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | General & Intangible Reserve | | (433) | 0 | 0 | 0 | 0 | 0 | (433) | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | General & Intangible Net Plant | | 393 | 0 | 0 | 0 | 0 | 0 | 393 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | Other Reserve | | (0) | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | Other Net Plant | | (0) | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Total Reserve | | (9,091) | 0 | 0 | 0 | 0 | 0 | (9,091) | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | Total Net Plant in Service | | 21,769 | 0 | 0 | 0 | 0 | 0 | 21,769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 223 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 8 | - | - | - | - | - | 8 | - | - | - | - | - | - |
| 227 | Retail 100%, Class = Net Plant | | (14) | - | - | - | - | - | (14) | - | - | - | - | - | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | (5) | 0 | 0 | 0 | 0 | 0 | (5) | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 239 | Plant Held for Future Use Total | | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 245 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (137) | - | - | - | - | - | (137) | - | - | - | - | - | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 453 | - | - | - | - | - | 453 | - | - | - | - | - | - |
| 258 | Retail 100%, Class = T&D | | (168) | - | - | - | - | - | (168) | - | - | - | - | - | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 399 | - | - | - | - | - | 399 | - | - | - | - | - | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 547 | 0 | 0 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | Accumulated Depreciation | | (9,091) | 0 | 0 | 0 | 0 | 0 | (9,091) | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | Net Electric Plant in Service | | 21,769 | 0 | 0 | 0 | 0 | 0 | 21,769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Construction Work in Progress | | (5) | 0 | 0 | 0 | 0 | 0 | (5) | 0 | 0 | 0 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 547 | 0 | 0 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 22,313 | 0 | 0 | 0 | 0 | 0 | 22,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Present Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 11,729 | 0 | 0 | 0 | 0 | 0 | 11,729 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 5,112 | - | - | - | - | - | 5,112 | - | - | - | - | - | - |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. | | 5,112 | - | - | - | - | - | 5,112 | - | - | - | - | - | - |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 306 | Rate Base | | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 307 | Total Revenue Credits | | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 309 | | | | | | | | | | | | | | | |
| 310 | [redacted] | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | 100 | - | - | - | - | - | 100 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 355 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |
| 365 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 367 | Sales O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 133 | - | - | - | - | - | 133 | - | - | - | - | - | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24 | - | - | - | - | - | 24 | - | - | - | - | - | - |
| 373 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 158 | 0 | 0 | 0 | 0 | 0 | 158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 257 | 0 | 0 | 0 | 0 | 0 | 257 | 0 | 0 | 0 | 0 | 0 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | | | | | | | | | | | | | |
| 390 | Total Adjusted O&M | | 257 | - | - | - | - | - | 257 | - | - | - | - | - | - |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 423 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,991 | - | - | - | - | - | 2,991 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 41 | - | - | - | - | - | 41 | - | - | - | - | - | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 41 | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 451 | Retail 100%, Class = Net Plant | | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,053 | 0 | 0 | 0 | 0 | 0 | 3,053 | 0 | 0 | 0 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 466 | Net Total Plant | | 216 | - | - | - | - | - | 216 | - | - | - | - | - | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 226 | 0 | 0 | 0 | 0 | 0 | 226 | 0 | 0 | 0 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 11,730 | 0 | 0 | 0 | 0 | 0 | 11,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 3,535 | 0 | 0 | 0 | 0 | 0 | 3,535 | 0 | 0 | 0 | 0 | 0 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 8,195 | 0 | 0 | 0 | 0 | 0 | 8,195 | 0 | 0 | 0 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 420 | - | - | - | - | - | 420 | - | - | - | - | - | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 7,774 | - | - | - | - | - | 7,774 | - | - | - | - | - | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 7,774 | 0 | 0 | 0 | 0 | 0 | 7,774 | 0 | 0 | 0 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 485 | State Taxable Income | Ln 482:484 | 7,031 | 0 | 0 | 0 | 0 | 0 | 7,031 | 0 | 0 | 0 | 0 | 0 | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 387 | - | - | - | - | - | 387 | - | - | - | - | - | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 429 | - | - | - | - | - | 429 | - | - | - | - | - | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 7,774 | - | - | - | - | - | 7,774 | - | - | - | - | - | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (387) | - | - | - | - | - | (387) | - | - | - | - | - | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 6,644 | - | - | - | - | - | 6,644 | - | - | - | - | - | - |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 1,395 | - | - | - | - | - | 1,395 | - | - | - | - | - | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 1,395 | - | - | - | - | - | 1,395 | - | - | - | - | - | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (9) | - | - | - | - | - | (9) | - | - | - | - | - | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 1,397 | - | - | - | - | - | 1,397 | - | - | - | - | - | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 1,782 | - | - | - | - | - | 1,782 | - | - | - | - | - | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 194 | - | - | - | - | - | 194 | - | - | - | - | - | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 514 | Total Amortization of ITC | Line 504 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 515 | Total Amortization of PTC | Line 505 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 1,826 | - | - | - | - | - | 1,826 | - | - | - | - | - | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 524 | Interest Expense | Line 8 x WACC | (420) | - | - | - | - | - | (420) | - | - | - | - | - | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 533 | Base for FIT Computation | Ln 523:532 | 423 | - | - | - | - | - | 423 | - | - | - | - | - | - |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 112 | - | - | - | - | - | 112 | - | - | - | - | - | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (38) | - | - | - | - | - | (38) | - | - | - | - | - | - |
| 541 | Total FIT - Deferred | Line 532 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 123 | - | - | - | - | - | 123 | - | - | - | - | - | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 546 | Interest Expense | Line 27 x WACC | (420) | - | - | - | - | - | (420) | - | - | - | - | - | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Present Revenue)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 550 | Net FIT Allowable | Line 542 | 123 | - | - | - | - | - | 123 | - | - | - | - | - | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 578 | - | - | - | - | - | 578 | - | - | - | - | - | - |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 34 | - | - | - | - | - | 34 | - | - | - | - | - | - |
| 555 | Total SIT - Deferred | Line 549 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 76 | - | - | - | - | - | 76 | - | - | - | - | - | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 199 | - | - | - | - | - | 199 | - | - | - | - | - | - |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 110 | - | - | - | - | - | 110 | - | - | - | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 110 | 0 | 0 | 0 | 0 | 0 | 110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 110 | - | - | - | - | - | 110 | - | - | - | - | - | - |
| 581 | Admin & General | | 49 | - | - | - | - | - | 49 | - | - | - | - | - | - |
| 582 | Total | | 159 | - | - | - | - | - | 159 | - | - | - | - | - | - |
| 583 | Total Labor Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 1 | **Rate Base** | | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 4 | Net Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 5 | Construction Work in Progress | Line 229 | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 6 | Plant Held for Future Use | Line 239 | 129,703 | - | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 7 | Working Capital | Line 265 | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 8 | Total Rate Base | | 28,237,463 | (4,107,007) | 24,130,456 | 1,932,303 | 22,198,153 | 14,124,017 | 1,219,140 | 70,206 | 5,253,476 | 61,220 | 684,381 | 107,519 | 655,879 | 22,313 |
| 9 | | | | | | | | | | | | | | | | |
| 10 | **Revenue** | | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 6,359,106 | (2,548,176) | 3,810,930 | 19,911 | 3,791,019 | 2,417,194 | 209,001 | 13,143 | 875,605 | 10,371 | 118,218 | 23,722 | 118,477 | 5,288 |
| 12 | Revenue Credits | Line 307 | 279,855 | - | 279,855 | 227,543 | 52,312 | 42,272 | 3,219 | 288 | 4,901 | 33 | 485 | 1,098 | 16 | 1 |
| 13 | Total Revenue | | 6,638,960 | (2,548,176) | 4,090,785 | 247,454 | 3,843,331 | 2,459,466 | 212,220 | 13,431 | 880,506 | 10,404 | 118,702 | 24,820 | 118,492 | 5,289 |
| 14 | | | | | | | | | | | | | | | | |
| 15 | **Operating Expense** | | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 2,651,395 | (1,963,852) | 687,542 | 18,597 | 668,945 | 442,833 | 38,014 | 3,142 | 137,572 | 1,797 | 21,034 | 8,559 | 15,759 | 235 |
| 17 | Depreciation | Line 460 | 1,230,163 | 8,438 | 1,238,602 | 58,216 | 1,180,385 | 746,910 | 64,565 | 3,998 | 271,169 | 3,088 | 36,535 | 6,466 | 44,604 | 3,053 |
| 18 | Tax Other Than Income Tax | Line 470 | 532,791 | (293,922) | 238,869 | 18,254 | 220,615 | 140,643 | 12,142 | 716 | 51,642 | 606 | 6,767 | 1,186 | 6,686 | 226 |
| 19 | Gain/Loss on Disposition | | - | (982) | (982) | - | (982) | (625) | (54) | (3) | (231) | (3) | (30) | (5) | (31) | (1) |
| 20 | Operating Expense before Tax | | 4,414,349 | (2,250,318) | 2,164,031 | 95,067 | 2,068,964 | 1,329,761 | 114,667 | 7,853 | 460,151 | 5,489 | 64,305 | 16,207 | 67,018 | 3,513 |
| 21 | Income Tax Expense | Line 517 | 291,462 | (56,570) | 234,892 | 28,892 | 206,000 | 131,800 | 11,417 | 618 | 49,180 | 590 | 6,044 | 1,017 | 5,135 | 199 |
| 22 | Total Operating Expense | | 4,705,812 | (2,306,888) | 2,398,923 | 123,959 | 2,274,964 | 1,461,562 | 126,084 | 8,470 | 509,332 | 6,079 | 70,349 | 17,224 | 72,153 | 3,712 |
| 23 | | | | | | | | | | | | | | | | |
| 24 | **Return** | | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | | |
| 31 | **Total Class Cost of Service** | Ln 26 + Ln 22 - Ln 12 | 6,359,106 | (2,548,176) | 3,810,930 | 19,911 | 3,791,019 | 2,417,194 | 209,001 | 13,143 | 875,605 | 10,371 | 118,218 | 23,722 | 118,477 | 5,288 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | | | | | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | | | | | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | | |
| 36 | Revenues @ Cost of Service | Ln 11 | | | | | 3,791,019 | 2,417,194 | 209,001 | 13,143 | 875,605 | 10,371 | 118,218 | 23,722 | 118,477 | 5,288 |
| 37 | Increase/(Decrease) Justified | Ln 29 | | | | | - | - | - | - | - | - | - | - | - | - |
| 38 | Percent Increase/(Decrease) | Ln 37 / Ln 36 | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,129,012 | (2,721) | 7,126,291 | 14 | 7,126,277 | 4,445,514 | 381,826 | 24,586 | 1,947,540 | 21,450 | 298,448 | 6,912 | - | - |
| 44 | Production Intermediate Demand | | 648,022 | 0 | 648,022 | 30,847 | 617,175 | 385,006 | 33,068 | 2,129 | 168,668 | 1,858 | 25,847 | 599 | - | - |
| 45 | Production Peaking Demand | | 665,362 | 0 | 665,362 | 14,689 | 650,673 | 405,903 | 34,863 | 2,245 | 177,822 | 1,959 | 27,250 | 631 | - | - |
| 46 | Production Solar Demand | | 3,459,132 | 0 | 3,459,132 | 7 | 3,459,126 | 2,157,872 | 185,340 | 11,934 | 945,344 | 10,412 | 144,868 | 3,355 | - | - |
| 47 | Retail 100%, Removed | | 39,970 | (39,970) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,941,499 | (42,691) | 11,898,807 | 45,557 | 11,853,250 | 7,394,295 | 635,097 | 40,894 | 3,239,375 | 35,678 | 496,414 | 11,498 | 0 | 0 |
| 49 | Production Plant Allocators | | | | | | 0.99617 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | | 84,165 | 0 | 84,165 | 52,504 | 4,510 | 290 | 23,002 | 253 | 3,525 | 82 | - | - |
| 53 | Production Intermediate Demand | | 5,199 | | 5,199 | 247 | 4,952 | 3,089 | 265 | 17 | 1,353 | 15 | 207 | 5 | - | - |
| 54 | Production Peaking Demand | | 44,954 | | 44,954 | 992 | 43,962 | 27,424 | 2,355 | 152 | 12,014 | 132 | 1,841 | 43 | - | - |
| 55 | Production Solar Demand | | 48,750 | | 48,750 | 0 | 48,750 | 30,411 | 2,612 | 168 | 13,323 | 147 | 2,042 | 47 | - | - |
| 56 | Transmission | | 7,818,087 | (923,423) | 6,894,664 | 2,073,653 | 4,821,012 | 3,044,092 | 257,758 | 15,912 | 1,294,749 | 13,693 | 193,097 | 1,712 | - | - |
| 57 | Transmission - Radials | | 45,419 | 0 | 45,419 | - | 45,419 | 28,678 | 2,428 | 150 | 12,198 | 129 | 1,819 | 16 | - | - |
| 58 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 8,046,575 | (923,423) | 7,123,152 | 2,074,893 | 5,048,259 | 3,186,199 | 269,929 | 16,689 | 1,356,639 | 14,369 | 202,531 | 1,904 | 0 | 0 |
| 60 | Transmission Plant Allocators | | | | | | 0.70871 | 0.63115 | 0.05347 | 0.00331 | 0.26873 | 0.00285 | 0.04012 | 0.00038 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 62 | Total Prod and Trans Plant | | 19,988,074 | (966,114) | 19,021,960 | 2,120,450 | 16,901,510 | 10,580,494 | 905,026 | 57,583 | 4,596,013 | 50,048 | 698,945 | 13,402 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | | | | | 0.88853 | 0.62601 | 0.05355 | 0.00341 | 0.27193 | 0.00296 | 0.04135 | 0.00079 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 6,851,070 | (905,174) | 5,945,895 | - | 5,945,895 | 3,833,346 | 346,158 | 15,872 | 1,532,479 | 24,662 | 140,259 | 53,119 | - | - |
| 67 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,443,511 | (878,910) | 2,564,602 | - | 2,564,602 | 2,001,835 | 166,194 | 3,370 | 370,617 | - | 11,306 | 11,279 | - | - |
| 69 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 768,242 | (596) | 767,646 | - | 767,646 | 671,167 | 48,776 | 5,502 | 18,001 | 0 | 25 | 24,175 | - | - |
| 71 | Distribution Metering | | 544,572 | (54) | 544,519 | - | 544,519 | 439,628 | 44,648 | 3,798 | 37,485 | 133 | 1,021 | 17,807 | - | - |
| 72 | Lighting Facilities | | 971,578 | (50,646) | 920,933 | - | 920,933 | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | 30,035 | 0 | 30,035 | - | 30,035 | - | - | - | - | - | - | - | - | 30,035 |
| 74 | Distribution IS Equipment | | 7,793 | 0 | 7,793 | - | 7,793 | - | - | - | - | - | 7,793 | - | - | - |
| 75 | Distribution Plant Total | | 12,616,801 | (1,835,379) | 10,781,422 | 0 | 10,781,422 | 6,945,977 | 605,776 | 28,542 | 1,958,581 | 24,795 | 160,404 | 106,380 | 920,933 | 30,035 |
| 76 | Distribution Plant Allocators | | | | | | 1.00000 | 0.64425 | 0.05619 | 0.00265 | 0.18166 | 0.00230 | 0.01488 | 0.00987 | 0.08542 | 0.00279 |
| 77 | | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 20,663,377 | (2,758,802) | 17,904,575 | 2,074,893 | 15,829,682 | 10,132,176 | 875,705 | 45,231 | 3,315,219 | 39,165 | 362,935 | 108,284 | 920,933 | 30,035 |
| 79 | Total Trans and Dist Plant Allocators | | | | | | 0.88411 | 0.64007 | 0.05532 | 0.00286 | 0.20943 | 0.00247 | 0.02293 | 0.00684 | 0.05818 | 0.00190 |
| 80 | | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 32,604,875 | (2,801,493) | 29,803,382 | 2,120,450 | 27,682,932 | 17,526,471 | 1,510,802 | 86,125 | 6,554,594 | 74,843 | 859,349 | 119,782 | 920,933 | 30,035 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.92885 | 0.63311 | 0.05458 | 0.00311 | 0.23677 | 0.00270 | 0.03104 | 0.00433 | 0.03327 | 0.00108 |
| 83 | | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 85 | Labor | | 1,356,382 | (3,323) | 1,353,059 | 36,127 | 1,316,932 | 862,964 | 74,825 | 6,097 | 283,436 | 3,736 | 43,948 | 15,785 | 25,316 | 826 |
| 86 | Retail 100%, Class = # Bills | | 135,179 | | 135,179 | - | 135,179 | 118,154 | 8,597 | 969 | 3,194 | 0 | 10 | 4,256 | - | - |
| 87 | Retail 100%, Removed | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,491,561 | (3,323) | 1,488,238 | 36,127 | 1,452,111 | 981,118 | 83,422 | 7,065 | 286,630 | 3,736 | 43,957 | 20,041 | 25,316 | 826 |
| 89 | General & Intangible Plant Allocators | | | | | | 0.97573 | 0.67565 | 0.05745 | 0.00487 | 0.19739 | 0.00257 | 0.03027 | 0.01380 | 0.01743 | 0.00057 |
| 90 | | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 110,579 | 0 | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | - | - |
| 93 | Energy Storage Plant Total | | 110,579 | 0 | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | | |
| 97 | Labor | | 658,255 | (658,255) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | 0 | (2,005) | - | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | - | - |
| 99 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | 111,202 | (111,202) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | (2,490) | | (2,490) | (2,490) | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | 0 | 0 |
| 104 | | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 106 | Total Gross Electric Plant Allocators | | | | | | 0.93138 | 0.63483 | 0.05472 | 0.00321 | 0.23518 | 0.00271 | 0.03113 | 0.00481 | 0.03236 | 0.00106 |
| 107 | | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,342,595 | (6,457) | 3,336,138 | 7 | 3,336,131 | 2,081,145 | 178,750 | 11,510 | 911,731 | 10,042 | 139,717 | 3,236 | - | - |
| 112 | Production Intermediate Demand | | 474,088 | 22,933 | 497,021 | 23,659 | 473,362 | 295,293 | 25,363 | 1,633 | 129,365 | 1,425 | 19,824 | 459 | - | - |
| 113 | Production Peaking Demand | | 461,766 | 33,002 | 494,768 | 10,923 | 483,845 | 301,832 | 25,924 | 1,669 | 132,230 | 1,456 | 20,263 | 469 | - | - |
| 114 | Production Solar Demand | | 461,520 | 14,238 | 475,758 | 1 | 475,758 | 296,787 | 25,491 | 1,641 | 130,020 | 1,432 | 19,925 | 461 | - | - |
| 115 | Retail 100%, Removed | | 11,097 | (11,097) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,751,066 | 52,620 | 4,803,685 | 34,590 | 4,769,096 | 2,975,057 | 255,528 | 16,453 | 1,303,346 | 14,355 | 199,730 | 4,626 | 0 | 0 |
| 117 | Production Plant Allocators | | | | | | 0.99280 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14,416 | | 14,416 | 0 | 14,416 | 8,993 | 772 | 50 | 3,940 | 43 | 604 | 14 | - | - |
| 121 | Production Intermediate Demand | | 2,181 | | 2,181 | 104 | 2,077 | 1,296 | 111 | 7 | 568 | 6 | 87 | 2 | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 122 | Production Peaking Demand | | 2,670 | | 2,670 | 59 | 2,611 | 1,629 | 140 | 9 | 714 | 8 | 109 | 3 | - | - |
| 123 | Production Solar Demand | | 1,968 | | 1,968 | 0 | 1,968 | 1,227 | 105 | 7 | 538 | 6 | 82 | 2 | - | - |
| 124 | Transmission | | 1,041,285 | (23,867) | 1,017,418 | 306,000 | 711,417 | 449,204 | 38,036 | 2,348 | 191,061 | 2,021 | 28,494 | 253 | - | - |
| 125 | Transmission - Radials | | 5,451 | | 5,451 | - | 5,451 | 3,442 | 291 | 18 | 1,464 | 15 | 218 | 2 | - | - |
| 126 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 1,067,971 | (23,867) | 1,044,104 | 306,163 | 737,940 | 465,791 | 39,457 | 2,439 | 198,284 | 2,100 | 29,595 | 275 | 0 | 0 |
| 128 | Transmission Plant Allocators | | | | | | 0.70677 | 0.63120 | 0.05347 | 0.00330 | 0.26870 | 0.00285 | 0.04011 | 0.00037 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,819,036 | 28,753 | 5,847,789 | 340,753 | 5,507,036 | 3,440,849 | 294,985 | 18,892 | 1,501,630 | 16,455 | 229,325 | 4,901 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | | | | | 0.94173 | 0.62481 | 0.05357 | 0.00343 | 0.27267 | 0.00299 | 0.04164 | 0.00089 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 1,038,340 | (15,441) | 1,022,898 | - | 1,022,898 | 659,467 | 59,551 | 2,731 | 263,639 | 4,243 | 24,129 | 9,138 | - | - |
| 135 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 680,588 | (46,974) | 633,614 | - | 633,614 | 494,576 | 41,060 | 833 | 91,565 | - | 2,793 | 2,787 | - | - |
| 137 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 233,764 | 9,997 | 243,762 | - | 243,762 | 213,125 | 15,489 | 1,747 | 5,716 | 0 | 8 | 7,677 | - | - |
| 139 | Distribution Metering | | 185,679 | 3,820 | 189,499 | - | 189,499 | 152,996 | 15,538 | 1,322 | 13,045 | 46 | 355 | 6,197 | - | - |
| 140 | Lighting Facilities | | 286,494 | 4,140 | 290,634 | - | 290,634 | - | - | - | - | - | - | - | 290,634 | - |
| 141 | EV Solution | | 8,658 | 0 | 8,658 | - | 8,658 | - | - | - | - | - | - | - | - | 8,658 |
| 142 | Distribution IS Equipment | | 3,444 | 0 | 3,444 | - | 3,444 | - | - | - | - | - | 3,444 | - | - | - |
| 143 | Distribution Plant Total | | 2,436,967 | (44,458) | 2,392,509 | 0 | 2,392,509 | 1,520,165 | 131,638 | 6,632 | 373,965 | 4,289 | 30,730 | 25,799 | 290,634 | 8,658 |
| 144 | Distribution Plant Allocators | | | | | | 1.00000 | 0.63539 | 0.05502 | 0.00277 | 0.15631 | 0.00179 | 0.01284 | 0.01078 | 0.12148 | 0.00362 |
| 145 | | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,504,937 | (68,325) | 3,436,613 | 306,163 | 3,130,449 | 1,985,956 | 171,095 | 9,071 | 572,249 | 6,389 | 60,325 | 26,073 | 290,634 | 8,658 |
| 147 | Total Trans and Dist Plant Allocators | | | | | | 0.91091 | 0.63440 | 0.05465 | 0.00290 | 0.18280 | 0.00204 | 0.01927 | 0.00833 | 0.09284 | 0.00277 |
| 148 | | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 8,256,003 | (15,705) | 8,240,298 | 340,753 | 7,899,545 | 4,961,014 | 426,623 | 25,524 | 1,875,595 | 20,744 | 260,055 | 30,699 | 290,634 | 8,658 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.95865 | 0.62801 | 0.05401 | 0.00323 | 0.23743 | 0.00263 | 0.03292 | 0.00389 | 0.03679 | 0.00110 |
| 151 | | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 153 | Labor | | 719,563 | (10,144) | 709,418 | 18,941 | 690,477 | 452,458 | 39,231 | 3,197 | 148,607 | 1,959 | 23,042 | 8,276 | 13,273 | 433 |
| 154 | Retail 100%, Class = T&D | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 57,436 | | 57,436 | - | 57,436 | 50,202 | 3,653 | 412 | 1,357 | 0 | 4 | 1,808 | - | - |
| 156 | General & Intangible Plant Total | | 776,999 | (10,144) | 766,855 | 18,941 | 747,913 | 502,661 | 42,884 | 3,608 | 149,965 | 1,959 | 23,046 | 10,085 | 13,273 | 433 |
| 157 | General & Intangible Plant Allocators | | | | | | 0.97530 | 0.67208 | 0.05734 | 0.00482 | 0.20051 | 0.00262 | 0.03081 | 0.01348 | 0.01775 | 0.00058 |
| 158 | | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 2,670 | (68) | 2,602 | 7 | 2,595 | 1,382 | 143 | 13 | 856 | 13 | 165 | 22 | - | - |
| 161 | Energy Storage Plant Total | | 2,670 | (68) | 2,602 | 7 | 2,595 | 1,382 | 143 | 13 | 856 | 13 | 165 | 22 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | 0 | 2,928 | - | 2,928 | 2,560 | 186 | 21 | 69 | 0 | 0 | 92 | - | - |
| 167 | Retail 100%, Removed | | 449,249 | (449,249) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | (591) | 0 | (591) | (591) | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 451,586 | (449,249) | 2,337 | (591) | 2,928 | 2,560 | 186 | 21 | 69 | 0 | 0 | 92 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 9,487,258 | (475,166) | 9,012,092 | 359,110 | 8,652,981 | 5,467,616 | 469,836 | 29,167 | 2,026,485 | 22,716 | 283,267 | 40,898 | 303,907 | 9,091 |
| 172 | Total Accum Deprec Allocators | | | | | | 0.96015 | 0.63188 | 0.05430 | 0.00337 | 0.23419 | 0.00263 | 0.03274 | 0.00473 | 0.03512 | 0.00105 |
| 173 | | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,941,499 | (42,691) | 11,898,807 | 45,557 | 11,853,250 | 7,394,295 | 635,097 | 40,894 | 3,239,375 | 35,678 | 496,414 | 11,498 | 0 | 0 |
| 177 | Production Reserve | | (4,751,066) | (52,620) | (4,803,685) | (34,590) | (4,769,096) | (2,975,057) | (255,528) | (16,453) | (1,303,346) | (14,355) | (199,730) | (4,626) | 0 | 0 |
| 178 | Production Net Plant | | 7,190,433 | (95,311) | 7,095,122 | 10,967 | 7,084,155 | 4,419,237 | 379,569 | 24,440 | 1,936,029 | 21,323 | 296,684 | 6,872 | 0 | 0 |
| 179 | Production Net Plant Allocators | | | | | | 0.99845 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 8,046,575 | (923,423) | 7,123,152 | 2,074,893 | 5,048,259 | 3,186,199 | 269,929 | 16,689 | 1,356,639 | 14,369 | 202,531 | 1,904 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 182 | Transmission Reserve | | (1,067,971) | 23,867 | (1,044,104) | (306,163) | (737,940) | (465,791) | (39,457) | (2,439) | (198,284) | (2,100) | (29,595) | (275) | 0 | 0 |
| 183 | Transmission Net Plant | | 6,978,605 | (899,556) | 6,079,049 | 1,768,730 | 4,310,319 | 2,720,408 | 230,472 | 14,250 | 1,158,355 | 12,270 | 172,935 | 1,629 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | | | | | 0.70905 | 0.63114 | 0.05347 | 0.00331 | 0.26874 | 0.00285 | 0.04012 | 0.00038 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 12,616,801 | (1,835,379) | 10,781,422 | - | 10,781,422 | 6,945,977 | 605,776 | 28,542 | 1,958,581 | 24,795 | 160,404 | 106,380 | 920,933 | 30,035 |
| 187 | Distribution Reserve | | (2,436,967) | 44,458 | (2,392,509) | - | (2,392,509) | (1,520,165) | (131,638) | (6,632) | (373,965) | (4,289) | (30,730) | (25,799) | (290,634) | (8,658) |
| 188 | Distribution Net Plant | | 10,179,835 | (1,790,921) | 8,388,913 | 0 | 8,388,913 | 5,425,812 | 474,138 | 21,910 | 1,584,615 | 20,506 | 129,674 | 80,581 | 630,299 | 21,376 |
| 189 | Distribution Net Plant Allocators | | | | | | 1.00000 | 0.64678 | 0.05652 | 0.00261 | 0.18889 | 0.00244 | 0.01546 | 0.00961 | 0.07513 | 0.00255 |
| 190 | | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,491,561 | (3,323) | 1,488,238 | 36,127 | 1,452,111 | 981,118 | 83,422 | 7,065 | 286,630 | 3,736 | 43,957 | 20,041 | 25,316 | 826 |
| 192 | General & Intangible Reserve | | (776,999) | 10,144 | (766,855) | (18,941) | (747,913) | (502,661) | (42,884) | (3,608) | (149,965) | (1,959) | (23,046) | (10,085) | (13,273) | (433) |
| 193 | General & Intangible Net Plant | | 714,562 | 6,821 | 721,383 | 17,185 | 704,198 | 478,457 | 40,538 | 3,457 | 136,665 | 1,777 | 20,911 | 9,957 | 12,043 | 393 |
| 194 | General & Intangible Net Plant Allocators | | | | | | 0.97618 | 0.67944 | 0.05757 | 0.00491 | 0.19407 | 0.00252 | 0.02969 | 0.01414 | 0.01710 | 0.00056 |
| 195 | | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 110,579 | 0 | 110,579 | 317 | 110,262 | 58,727 | 6,063 | 573 | 36,384 | 563 | 7,032 | 921 | 0 | 0 |
| 197 | Energy Storage Reserve | | (2,670) | 68 | (2,602) | (7) | (2,595) | (1,382) | (143) | (13) | (856) | (13) | (165) | (22) | 0 | 0 |
| 198 | Energy Storage Net Plant | | 107,909 | 68 | 107,977 | 309 | 107,668 | 57,345 | 5,920 | 560 | 35,527 | 550 | 6,866 | 900 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 764,962 | (769,456) | (4,494) | (2,490) | (2,005) | (1,752) | (127) | (14) | (47) | (0) | (0) | (63) | 0 | 0 |
| 202 | Other Reserve | | (451,586) | 449,249 | (2,337) | 591 | (2,928) | (2,560) | (186) | (21) | (69) | (0) | (0) | (92) | (0) | (0) |
| 203 | Other Net Plant | | 313,376 | (320,208) | (6,831) | (1,898) | (4,933) | (4,312) | (314) | (35) | (117) | (0) | (0) | (155) | (0) | (0) |
| 204 | Other Net Plant Allocators | | | | | | 0.72213 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 207 | Total Reserve | | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 208 | Total Net Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 209 | Total Net Plant Allocators | | | | | | 0.91980 | 0.63607 | 0.05490 | 0.00314 | 0.23560 | 0.00274 | 0.03045 | 0.00485 | 0.03120 | 0.00106 |
| 210 | | | | | | | | | | | | | | | | |
| 211 | [redacted] | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 200,759 | (2) | 200,757 | 0 | 200,757 | 125,236 | 10,757 | 693 | 54,865 | 604 | 8,408 | 195 | - | - |
| 214 | Production Intermediate Demand | | 35,743 | 0 | 35,743 | 1,701 | 34,042 | 21,236 | 1,824 | 117 | 9,303 | 102 | 1,426 | 33 | - | - |
| 215 | Production Peaking Demand | | 15,346 | 0 | 15,346 | 339 | 15,007 | 9,362 | 804 | 52 | 4,101 | 45 | 628 | 15 | - | - |
| 216 | Production Solar Demand | | 256,551 | (1,126) | 255,425 | 0 | 255,424 | 159,339 | 13,686 | 881 | 69,805 | 769 | 10,697 | 248 | - | - |
| 217 | Transmission | | 306,180 | (30,597) | 275,582 | 82,885 | 192,698 | 121,674 | 10,303 | 636 | 51,752 | 547 | 7,718 | 68 | - | - |
| 218 | Distribution Primary | | 584,199 | (403,980) | 180,219 | - | 180,219 | 116,188 | 10,492 | 481 | 46,449 | 748 | 4,251 | 1,610 | - | - |
| 219 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 418,482 | (383,985) | 34,497 | - | 34,497 | 26,927 | 2,236 | 45 | 4,985 | - | 152 | 152 | - | - |
| 221 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 4,358 | 0 | 4,358 | - | 4,358 | 3,810 | 277 | 31 | 102 | 0 | 0 | 137 | - | - |
| 223 | Distribution Metering | | 3,056 | 0 | 3,056 | - | 3,056 | 2,467 | 251 | 21 | 210 | 1 | 6 | 100 | - | - |
| 224 | Lighting Facilities | | 22,694 | (21,186) | 1,508 | - | 1,508 | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | 648 | 0 | 648 | - | 648 | - | - | - | - | - | 648 | - | - | - |
| 226 | Labor | | 16,368 | (2,759) | 13,609 | 363 | 13,245 | 8,680 | 753 | 61 | 2,851 | 38 | 442 | 159 | 255 | 8 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | 0 | (13,053) | - | (13,053) | (8,303) | (717) | (41) | (3,075) | (36) | (398) | (63) | (407) | (14) |
| 228 | Retail 100%, Removed | | 739 | (739) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 230 | Total Construction Work in Progress Allocator | | | | | | 0.91536 | 0.63596 | 0.05493 | 0.00323 | 0.26165 | 0.00306 | 0.03684 | 0.00288 | 0.00147 | (0.00001) |
| 231 | | | | | | | | | | | | | | | | |
| 232 | [redacted] | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 0 | 98,700 | 0 | 98,700 | 61,571 | 5,288 | 341 | 26,974 | 297 | 4,134 | 96 | - | - |
| 235 | Production Peaking Demand | | 1,175 | 0 | 1,175 | 26 | 1,149 | 717 | 62 | 4 | 314 | 3 | 48 | 1 | - | - |
| 236 | Transmission | | 23,808 | 0 | 23,808 | 7,161 | 16,648 | 10,512 | 890 | 55 | 4,471 | 47 | 667 | 6 | - | - |
| 237 | Distribution Primary | | 2,557 | 0 | 2,557 | - | 2,557 | 1,649 | 149 | 7 | 659 | 11 | 60 | 23 | - | - |
| 238 | Labor | | 3,462 | 0 | 3,462 | 92 | 3,370 | 2,208 | 191 | 16 | 725 | 10 | 112 | 40 | 65 | 2 |
| 239 | Plant Held for Future Use Total | | 129,703 | 0 | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 240 | Plant Held for Future Use Allocator | | | | | | 0.94388 | 0.62616 | 0.05375 | 0.00345 | 0.27072 | 0.00301 | 0.04102 | 0.00136 | 0.00053 | 0.00002 |
| 241 | | | | | | | | | | | | | | | | |
| 242 | [redacted] | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 243 | **Working Capital** | | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 0 | 65,502 | 0 | 65,502 | 40,862 | 3,510 | 226 | 17,901 | 197 | 2,743 | 64 | - | - |
| 245 | Production Intermediate Demand | | 0 | 4,413 | 4,413 | 210 | 4,203 | 2,622 | 225 | 15 | 1,149 | 13 | 176 | 4 | - | - |
| 246 | Production Peaking Demand | | 0 | 4,695 | 4,695 | 104 | 4,591 | 2,864 | 246 | 16 | 1,255 | 14 | 192 | 4 | - | - |
| 247 | Production Base Energy | | 107,988 | 0 | 107,988 | 1 | 107,988 | 57,515 | 5,938 | 561 | 35,633 | 551 | 6,887 | 902 | - | - |
| 248 | Production Intermediate Energy | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 96,425 | 0 | 96,425 | 3,469 | 92,956 | 49,509 | 5,111 | 483 | 30,673 | 475 | 5,928 | 777 | - | - |
| 250 | Production Solar Demand | | 981 | 0 | 981 | 0 | 981 | 612 | 53 | 3 | 268 | 3 | 41 | 1 | - | - |
| 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 | | (365,121) | 0 | (365,121) | (9,916) | (355,205) | (235,190) | (20,252) | (1,668) | (72,971) | (955) | (11,141) | (4,542) | (8,349) | (137) |
| 255 | Retail 100%, Class = # Bills | | 144,341 | 751 | 145,092 | - | 145,092 | 126,818 | 9,227 | 1,040 | 3,429 | 0 | 10 | 4,568 | - | - |
| 256 | Retail 100%, Class = Prod | | (202,619) | 0 | (202,619) | - | (202,619) | (126,397) | (10,856) | (699) | (55,374) | (610) | (8,486) | (197) | - | - |
| 257 | Retail 100%, Class = Net Plant | | 475,399 | (46,879) | 428,519 | - | 428,519 | 272,569 | 23,524 | 1,344 | 100,959 | 1,174 | 13,050 | 2,077 | 13,368 | 453 |
| 258 | Retail 100%, Class = T&D | | (107,911) | 19,561 | (88,349) | - | (88,349) | (56,550) | (4,888) | (252) | (18,503) | (219) | (2,026) | (604) | (5,140) | (168) |
| 259 | Retail 100%, Class = Metering | | 1,739 | 0 | 1,739 | - | 1,739 | 1,404 | 143 | 12 | 120 | 0 | 3 | 57 | - | - |
| 260 | Retail 100%, Removed | | 393,949 | (393,949) | (0) | - | (0) | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | 27,572 | 0 | 27,572 | 27,572 | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,911) | 0 | (8,911) | (34) | (8,877) | (5,537) | (476) | (31) | (2,426) | (27) | (372) | (9) | - | - |
| 263 | Gross Total Plant | | 406,094 | 0 | 406,094 | 27,865 | 378,229 | 240,112 | 20,696 | 1,213 | 88,953 | 1,024 | 11,774 | 1,820 | 12,239 | 399 |
| 264 | Gross Trans Plant | | (16,575) | 0 | (16,575) | (4,828) | (11,747) | (7,414) | (628) | (39) | (3,157) | (33) | (471) | (4) | - | - |
| 265 | Total Working Capital | | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 266 | Total Working Capital Allocator | | | | | | 0.92684 | 0.64617 | 0.05608 | 0.00395 | 0.22719 | 0.00286 | 0.03252 | 0.00873 | 0.02152 | 0.00097 |
| 267 | | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 34,971,977 | (3,574,273) | 31,397,705 | 2,154,403 | 29,243,301 | 18,564,563 | 1,600,159 | 93,749 | 6,877,560 | 79,142 | 910,338 | 140,681 | 946,249 | 30,860 |
| 271 | Accumulated Depreciation | | (9,487,258) | 475,166 | (9,012,092) | (359,110) | (8,652,981) | (5,467,616) | (469,836) | (29,167) | (2,026,485) | (22,716) | (283,267) | (40,898) | (303,907) | (9,091) |
| 272 | Net Electric Plant in Service | | 25,484,720 | (3,099,107) | 22,385,613 | 1,795,293 | 20,590,320 | 13,096,948 | 1,130,323 | 64,582 | 4,851,075 | 56,426 | 627,071 | 99,783 | 642,342 | 21,769 |
| 273 | Construction Work in Progress | | 1,852,070 | (844,375) | 1,007,695 | 85,289 | 922,405 | 586,615 | 50,664 | 2,978 | 241,348 | 2,818 | 33,979 | 2,653 | 1,355 | (5) |
| 274 | Plant Held for Future Use | | 129,703 | 0 | 129,703 | 7,279 | 122,424 | 76,656 | 6,580 | 422 | 33,143 | 368 | 5,021 | 166 | 65 | 2 |
| 275 | Working Capital | | 770,971 | (163,525) | 607,445 | 44,442 | 563,004 | 363,798 | 31,573 | 2,223 | 127,909 | 1,608 | 18,309 | 4,918 | 12,118 | 547 |
| 276 | Total Rate Base | | 28,237,463 | (4,107,007) | 24,130,456 | 1,932,303 | 22,198,153 | 14,124,017 | 1,219,140 | 70,206 | 5,253,476 | 61,220 | 684,381 | 107,519 | 655,879 | 22,313 |
| 277 | Total Rate Base Allocator | | | | | | 0.91992 | 0.63627 | 0.05492 | 0.00316 | 0.23666 | 0.00276 | 0.03083 | 0.00484 | 0.02955 | 0.00101 |
| 278 | | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 6,133,939 | (2,585,701) | 3,548,239 | - | 3,548,239 | 2,346,968 | 202,969 | 12,754 | 844,839 | 10,033 | 113,503 | 23,613 | - | (6,441) |
| 282 | Production Solar Demand | | 75,050 | 37,525 | 112,575 | (0) | 112,574 | 70,226 | 6,032 | 388 | 30,765 | 339 | 4,715 | 109 | - | - |
| 283 | EV Solution | | 11,729 | - | 11,729 | - | 11,729 | - | - | - | - | - | - | - | - | 11,729 |
| 284 | Lighting Facilities Revenue | | 118,477 | - | 118,477 | - | 118,477 | - | - | - | - | - | - | - | 118,477 | - |
| 285 | Retail Revenue | | 6,339,195 | (2,548,176) | 3,791,019 | (0) | 3,791,019 | 2,417,194 | 209,001 | 13,143 | 875,605 | 10,371 | 118,218 | 23,722 | 118,477 | 5,288 |
| 286 | Wholesale 100% | | 19,911 | - | 19,911 | 19,911 | - | - | - | - | - | - | - | - | - | - |
| 287 | Total Class Revenue | | 6,359,106 | (2,548,176) | 3,810,930 | 19,910 | 3,791,019 | 2,417,194 | 209,001 | 13,143 | 875,605 | 10,371 | 118,218 | 23,722 | 118,477 | 5,288 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | | | | | 0.99478 | 0.66145 | 0.05720 | 0.00359 | 0.23810 | 0.00283 | 0.03199 | 0.00665 | - | (0.00182) |
| 289 | | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 6,347,498 | (2,491,606) | 3,855,892 | 218,562 | 3,637,330 | 2,327,666 | 200,803 | 12,813 | 831,325 | 9,814 | 112,658 | 23,803 | 113,358 | 5,090 |
| 292 | Less Lighting Facilities | | (118,448) | | (118,448) | | (118,448) | | | | | | | | (113,358) | (5,090) |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 6,229,050 | (2,491,606) | 3,737,445 | 218,562 | 3,518,883 | 2,327,666 | 200,803 | 12,813 | 831,325 | 9,814 | 112,658 | 23,803 | - | - |
| 294 | Function Allocator for Electric Revenue | | | | | | 1.00000 | 0.66148 | 0.05706 | 0.00364 | 0.23625 | 0.00279 | 0.03202 | 0.00676 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | | |
| 298 | Transmission | | 15,339 | 0 | 15,339 | 4,613 | 10,726 | 6,772 | 573 | 35 | 2,881 | 30 | 430 | 4 | - | - |
| 299 | Distribution Primary | | 239 | 0 | 239 | - | 239 | 154 | 14 | 1 | 62 | 1 | 6 | 2 | - | - |
| 300 | Distribution Secondary | | 7,228 | 0 | 7,228 | - | 7,228 | 5,642 | 468 | 9 | 1,045 | - | 32 | 32 | - | - |
| 301 | Distribution Service | | 33,309 | 0 | 33,309 | - | 33,309 | 29,123 | 2,116 | 239 | 781 | 0 | 1 | 1,049 | - | - |
| 302 | Lighting Facilities | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | 0 | 274 | - | 274 | 240 | 17 | 2 | 6 | 0 | 0 | 9 | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 304 | Retail 100%, Class = Prod | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | 222,883 | 0 | 222,883 | 222,883 | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 582 | 0 | 582 | 47 | 536 | 341 | 29 | 2 | 127 | 1 | 17 | 3 | 16 | 1 |
| 307 | Total Revenue Credits | | 279,855 | 0 | 279,855 | 227,543 | 52,312 | 42,272 | 3,219 | 288 | 4,901 | 33 | 485 | 1,098 | 16 | 1 |
| 308 | Total Revenue Credits Allocator | | | | | | 0.18692 | 0.80808 | 0.06154 | 0.00550 | 0.09369 | 0.00063 | 0.00927 | 0.02099 | 0.00030 | 0.00001 |
| 309 | | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 38,288 | | 38,288 | | 38,288 | 23,885 | 2,051 | 132 | 10,464 | 115 | 1,603 | 37 | - | - |
| 314 | Production Intermediate Demand | | 3,239 | | 3,239 | | 3,085 | 1,924 | 165 | 11 | 843 | 9 | 129 | 3 | - | - |
| 315 | Production Peaking Demand | | 6,218 | | 6,218 | | 6,080 | 3,793 | 326 | 21 | 1,662 | 18 | 255 | 6 | - | - |
| 316 | Production Solar Demand | | 18,023 | | 18,023 | | 18,023 | 11,243 | 966 | 62 | 4,926 | 54 | 755 | 17 | - | - |
| 317 | Production Demand O&M Subtotal | | 65,768 | 0 | 65,768 | 0 | 65,476 | 40,845 | 3,508 | 226 | 17,894 | 197 | 2,742 | 64 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | | | | | 0.99557 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,372 | | 101,372 | | 101,371 | 53,991 | 5,574 | 527 | 33,450 | 517 | 6,465 | 847 | - | - |
| 322 | Production Intermediate Energy | | 8,612 | | 8,612 | | 8,132 | 4,331 | 447 | 42 | 2,683 | 42 | 519 | 68 | - | - |
| 323 | Production Peaking Energy | | 8,545 | | 8,545 | | 8,237 | 4,387 | 453 | 43 | 2,718 | 42 | 525 | 69 | - | - |
| 324 | Production Solar Energy | | 8,099 | | 8,099 | | 8,098 | 4,313 | 445 | 42 | 2,672 | 41 | 516 | 68 | - | - |
| 325 | Production Energy O&M Subtotal | | 126,626 | 0 | 126,626 | 0 | 125,839 | 67,023 | 6,919 | 654 | 41,523 | 642 | 8,025 | 1,052 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | | | | | 0.99378 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 192,394 | 0 | 192,394 | 0 | 191,315 | 107,868 | 10,428 | 880 | 59,417 | 839 | 10,767 | 1,115 | 0 | 0 |
| 329 | Production O&M Total Allocators | | | | | | 0.99439 | 0.56383 | 0.05450 | 0.00460 | 0.31057 | 0.00439 | 0.05628 | 0.00583 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 208 | | 208 | 0 | 208 | 130 | 11 | 1 | 57 | 1 | 9 | 0 | - | - |
| 333 | Production Intermediate Demand | | 13 | | 13 | 1 | 12 | 8 | 1 | 0 | 3 | 0 | 1 | 0 | - | - |
| 334 | Production Peaking Demand | | 111 | | 111 | 2 | 109 | 68 | 6 | 0 | 30 | 0 | 5 | 0 | - | - |
| 335 | Production Solar Demand | | 120 | | 120 | 0 | 120 | 75 | 6 | 0 | 33 | 0 | 5 | 0 | - | - |
| 336 | Transmission | | 33,213 | | 33,213 | 9,989 | 23,224 | 14,664 | 1,242 | 77 | 6,237 | 66 | 930 | 8 | - | - |
| 337 | Transmission - Radials | | 112 | | 112 | - | 112 | 71 | 6 | 0 | 30 | 0 | 4 | 0 | - | - |
| 338 | Transmission O&M Total | | 33,777 | 0 | 33,777 | 9,992 | 23,785 | 15,015 | 1,272 | 79 | 6,390 | 68 | 953 | 9 | 0 | 0 |
| 339 | Transmission O&M Allocators | | | | | | 0.70417 | 0.63128 | 0.05347 | 0.00330 | 0.26865 | 0.00284 | 0.04009 | 0.00037 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 51,842 | | 51,842 | - | 51,842 | 33,423 | 3,018 | 138 | 13,362 | 215 | 1,223 | 463 | - | - |
| 343 | Distribution Secondary | | 20,264 | | 20,264 | - | 20,264 | 15,817 | 1,313 | 27 | 2,928 | - | 89 | 89 | - | - |
| 344 | Distribution Service | | 11,034 | | 11,034 | - | 11,034 | 9,647 | 701 | 79 | 259 | 0 | 0 | 347 | - | - |
| 345 | Distribution Metering | | 10,239 | | 10,239 | - | 10,239 | 8,267 | 840 | 71 | 705 | 2 | 19 | 335 | - | - |
| 346 | Lighting Facilities | | 10,829 | | 10,829 | - | 10,829 | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | 100 | | 100 | - | 100 | - | - | - | - | - | - | - | - | 100 |
| 348 | Distribution IS Equipment | | 26 | | 26 | - | 26 | - | - | - | - | - | 26 | - | - | - |
| 349 | Distribution O&M Total | | 104,333 | 0 | 104,333 | 0 | 104,333 | 67,154 | 5,872 | 316 | 17,254 | 218 | 1,358 | 1,235 | 10,829 | 100 |
| 350 | Distribution O&M Allocators | | | | | | 1.00000 | 0.64365 | 0.05628 | 0.00302 | 0.16537 | 0.00208 | 0.01301 | 0.01183 | 0.10379 | 0.00095 |
| 351 | | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | | |
| 353 | Distribution Service | | 0 | | 0 | | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 241 | | 241 | | 241 | 195 | 20 | 2 | 17 | 0 | 0 | 8 | - | - |
| 355 | Retail 100%, Class = # Bills | | 85,640 | | 85,640 | | 85,640 | 74,854 | 5,446 | 614 | 2,024 | 0 | 6 | 2,696 | - | - |
| 356 | Customer Accounting O&M | | 85,881 | 0 | 85,881 | 0 | 85,881 | 75,049 | 5,466 | 615 | 2,040 | 0 | 7 | 2,704 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | | | | | 1.00000 | 0.87387 | 0.06365 | 0.00716 | 0.02376 | 0.00000 | 0.00008 | 0.03149 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,492 | | 3,492 | | 3,492 | 3,052 | 222 | 25 | 83 | 0 | 0 | 110 | - | - |
| 361 | Customer Serv & Info. O&M | | 3,492 | 0 | 3,492 | 0 | 3,492 | 3,052 | 222 | 25 | 83 | 0 | 0 | 110 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | | | | | 1.00000 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 365 | Retail 100%, Class = # Bills | | 16,845 | | 16,845 | | 16,845 | 14,723 | 1,071 | 121 | 398 | 0 | 1 | 530 | - | - |
| 366 | Sales O&M | | 16,845 | 0 | 16,845 | 0 | 16,845 | 14,723 | 1,071 | 121 | 398 | 0 | 1 | 530 | 0 | 0 |
| 367 | Sales O&M Allocators | | | | | | 1.00000 | 0.87405 | 0.06359 | 0.00716 | 0.02363 | 0.00000 | 0.00007 | 0.03148 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | | |
| 370 | Labor | | 224,502 | (6,148) | 218,354 | | 212,524 | 139,264 | 12,075 | 984 | 45,740 | 603 | 7,092 | 2,547 | 4,085 | 133 |
| 371 | Distribution Primary | | 0 | 0 | 0 | | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24,718 | 0 | 24,718 | | 23,021 | 14,615 | 1,260 | 74 | 5,414 | 62 | 717 | 111 | 745 | 24 |
| 373 | Retail 100%, Class = # Bills | | 7,573 | (2,593) | 4,980 | | 4,980 | 4,353 | 317 | 36 | 118 | 0 | 0 | 157 | - | - |
| 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 | | 256,792 | (8,740) | 248,052 | 0 | 240,526 | 158,231 | 13,652 | 1,093 | 51,272 | 665 | 7,809 | 2,815 | 4,830 | 158 |
| 379 | Admin & General O&M Allocators | | | | | | 0.96966 | 0.65786 | 0.05676 | 0.00455 | 0.21317 | 0.00277 | 0.03247 | 0.01170 | 0.02008 | 0.00065 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 2,648,625 | (1,963,852) | 684,773 | 9,992 | 666,176 | 441,092 | 37,982 | 3,128 | 136,854 | 1,790 | 20,895 | 8,518 | 15,659 | 257 |
| 387 | Total O&M Allocators | | | | | | 0.97284 | 0.66213 | 0.05702 | 0.00470 | 0.20543 | 0.00269 | 0.03137 | 0.01279 | 0.02351 | 0.00039 |
| 388 | | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 2,769.1006 | | 2,769.1006 | | 2,769.1006 | 1,741.1809 | 31.6621 | 13.1910 | 717.5649 | 7.1170 | 138.2127 | 41.7019 | 100.2235 | (21.7535) |
| 390 | Total Adjusted O&M | | 2,651,395 | (1,963,852) | 687,542 | 9,992 | 668,945 | 442,833 | 38,014 | 3,142 | 137,572 | 1,797 | 21,034 | 8,559 | 15,759 | 235 |
| 391 | | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 334,597 | 3,235 | 337,832 | 1 | 337,831 | 210,746 | 18,101 | 1,166 | 92,326 | 1,017 | 14,148 | 328 | - | - |
| 396 | Production Intermediate Demand | | 53,018 | 7,573 | 60,591 | 2,884 | 57,706 | 35,998 | 3,092 | 199 | 15,771 | 174 | 2,417 | 56 | - | - |
| 397 | Production Peaking Demand | | 18,807 | 11,388 | 30,195 | 667 | 29,529 | 18,421 | 1,582 | 102 | 8,070 | 89 | 1,237 | 29 | - | - |
| 398 | Production Solar Demand | | 121,946 | 8,541 | 130,488 | 0 | 130,487 | 81,401 | 6,992 | 450 | 35,661 | 393 | 5,465 | 127 | - | - |
| 399 | Retail 100%, Removed | | 1,593 | (1,593) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 529,961 | 29,145 | 559,105 | 3,552 | 555,554 | 346,565 | 29,767 | 1,917 | 151,827 | 1,672 | 23,267 | 539 | 0 | 0 |
| 401 | Production Plant Allocators | | | | | | 0.99365 | 0.62382 | 0.05358 | 0.00345 | 0.27329 | 0.00301 | 0.04188 | 0.00097 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | | 1,555 | 0 | 1,555 | 970 | 83 | 5 | 425 | 5 | 65 | 2 | - | - |
| 405 | Production Intermediate Demand | | 96 | | 96 | 5 | 91 | 57 | 5 | 0 | 25 | 0 | 4 | 0 | - | - |
| 406 | Production Peaking Demand | | 921 | | 921 | 20 | 900 | 562 | 48 | 3 | 246 | 3 | 38 | 1 | - | - |
| 407 | Production Solar Demand | | 1,023 | | 1,023 | 0 | 1,023 | 638 | 55 | 4 | 280 | 3 | 43 | 1 | - | - |
| 408 | Transmission | | 184,435 | (8,858) | 175,578 | 52,807 | 122,770 | 77,520 | 6,564 | 405 | 32,972 | 349 | 4,917 | 44 | - | - |
| 409 | Transmission - Radials | | 999 | | 999 | - | 999 | 631 | 53 | 3 | 268 | 3 | 40 | 0 | - | - |
| 410 | Distribution Primary | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 189,029 | (8,858) | 180,172 | 52,832 | 127,340 | 80,378 | 6,809 | 421 | 34,216 | 362 | 5,107 | 47 | 0 | 0 |
| 412 | Transmission Plant Allocators | | | | | | 0.70677 | 0.63121 | 0.05347 | 0.00330 | 0.26870 | 0.00285 | 0.04010 | 0.00037 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 718,990 | 20,287 | 739,277 | 56,384 | 682,893 | 426,943 | 36,575 | 2,337 | 186,043 | 2,035 | 28,373 | 586 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | | | | | 0.92373 | 0.62520 | 0.05356 | 0.00342 | 0.27243 | 0.00298 | 0.04155 | 0.00086 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 188,948 | (7,904) | 181,043 | - | 181,043 | 116,719 | 10,540 | 483 | 46,662 | 751 | 4,271 | 1,617 | - | - |
| 419 | Distribution Primary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 104,353 | (22,901) | 81,452 | - | 81,452 | 63,579 | 5,278 | 107 | 11,771 | - | 359 | 358 | - | - |
| 421 | Distribution Secondary (MDS) | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 21,466 | 3,983 | 25,449 | - | 25,449 | 22,250 | 1,617 | 182 | 597 | 0 | 1 | 801 | - | - |
| 423 | Distribution Metering | | 34,330 | 1,912 | 36,241 | - | 36,241 | 29,260 | 2,972 | 253 | 2,495 | 9 | 68 | 1,185 | - | - |
| 424 | Lighting Facilities | | 40,964 | 1,751 | 42,715 | - | 42,715 | - | - | - | - | - | - | - | 42,715 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 425 | Distribution IS Equipment | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,991 | 0 | 2,991 | - | 2,991 | - | - | - | - | - | - | - | - | 2,991 |
| 427 | Distribution Plant Total | | 393,051 | (23,160) | 369,892 | 0 | 369,892 | 231,809 | 20,407 | 1,025 | 61,524 | 760 | 4,699 | 3,962 | 42,715 | 2,991 |
| 428 | Distribution Plant Allocators | | | | | | 1.00000 | 0.62669 | 0.05517 | 0.00277 | 0.16633 | 0.00205 | 0.01270 | 0.01071 | 0.11548 | 0.00809 |
| 429 | | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 582,081 | (32,018) | 550,063 | 52,832 | 497,231 | 312,187 | 27,216 | 1,446 | 95,740 | 1,122 | 9,805 | 4,010 | 42,715 | 2,991 |
| 431 | Total Trans and Dist Plant Allocators | | | | | | 0.90395 | 0.62785 | 0.05473 | 0.00291 | 0.19255 | 0.00226 | 0.01972 | 0.00806 | 0.08591 | 0.00601 |
| 432 | | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,112,041 | (2,873) | 1,109,169 | 56,384 | 1,052,785 | 658,752 | 56,982 | 3,363 | 247,567 | 2,794 | 33,072 | 4,549 | 42,715 | 2,991 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | | | | | 0.94917 | 0.62572 | 0.05413 | 0.00319 | 0.23515 | 0.00265 | 0.03141 | 0.00432 | 0.04057 | 0.00284 |
| 435 | | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | | |
| 437 | Labor | | 70,008 | (2,136) | 67,872 | 1,812 | 66,060 | 43,288 | 3,753 | 306 | 14,218 | 187 | 2,204 | 792 | 1,270 | 41 |
| 438 | Retail 100%, Class = # Bills | | 13,433 | | 13,433 | - | 13,433 | 11,741 | 854 | 96 | 317 | 0 | 1 | 423 | - | - |
| 439 | Retail 100%, Class = Net Plant | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 83,441 | (2,136) | 81,305 | 1,812 | 79,493 | 55,029 | 4,608 | 402 | 14,535 | 187 | 2,205 | 1,215 | 1,270 | 41 |
| 441 | General & Intangible Plant Allocators | | | | | | 0.97771 | 0.69225 | 0.05796 | 0.00506 | 0.18285 | 0.00236 | 0.02774 | 0.01528 | 0.01597 | 0.00052 |
| 442 | | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 7,256 | (184) | 7,072 | 20 | 7,052 | 3,756 | 388 | 37 | 2,327 | 36 | 450 | 59 | - | - |
| 445 | Energy Storage Plant Total | | 7,256 | (184) | 7,072 | 20 | 7,052 | 3,756 | 388 | 37 | 2,327 | 36 | 450 | 59 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | | | | | 0.99714 | 0.53261 | 0.05499 | 0.00520 | 0.32997 | 0.00510 | 0.06377 | 0.00836 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | | |
| 449 | Labor | | 0 | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,513 | 874 | 6,388 | - | 6,388 | 5,583 | 406 | 46 | 151 | 0 | 0 | 201 | - | - |
| 451 | Retail 100%, Class = Net Plant | | 1,074 | 18,752 | 19,826 | - | 19,826 | 12,611 | 1,088 | 62 | 4,671 | 54 | 604 | 96 | 618 | 21 |
| 452 | Retail 100%, Class = T&D | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 4,002 | 6,457 | 10,459 | - | 10,459 | 8,444 | 858 | 73 | 720 | 3 | 20 | 342 | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 0 | 4,383 | - | 4,383 | 2,734 | 235 | 15 | 1,198 | 13 | 184 | 4 | - | - |
| 456 | Retail 100%, Removed | | 12,452 | (12,452) | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 27,425 | 13,631 | 41,056 | 0 | 41,056 | 29,372 | 2,587 | 196 | 6,740 | 70 | 807 | 643 | 618 | 21 |
| 459 | | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,230,163 | 8,438 | 1,238,602 | 58,216 | 1,180,385 | 746,910 | 64,565 | 3,998 | 271,169 | 3,088 | 36,535 | 6,466 | 44,604 | 3,053 |
| 461 | Total Depreciation Expense Allocators | | | | | | 0.95300 | 0.63277 | 0.05470 | 0.00339 | 0.22973 | 0.00262 | 0.03095 | 0.00548 | 0.03779 | 0.00259 |
| 462 | | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | | |
| 465 | Labor | | 16,879 | 0 | 16,879 | 451 | 16,428 | 10,765 | 933 | 76 | 3,536 | 47 | 548 | 197 | 316 | 10 |
| 466 | Net Total Plant | | 221,990 | 0 | 221,990 | 17,803 | 204,187 | 129,878 | 11,209 | 640 | 48,106 | 560 | 6,218 | 990 | 6,370 | 216 |
| 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 | | 532,791 | (293,922) | 238,869 | 18,254 | 220,615 | 140,643 | 12,142 | 716 | 51,642 | 606 | 6,767 | 1,186 | 6,686 | 226 |
| 471 | Total Taxes Other Allocator | | | | | | 0.92358 | 0.63750 | 0.05504 | 0.00325 | 0.23408 | 0.00275 | 0.03067 | 0.00538 | 0.03030 | 0.00103 |
| 472 | | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 6,638,960 | (2,548,176) | 4,090,785 | 247,454 | 3,843,331 | 2,459,466 | 212,220 | 13,431 | 880,506 | 10,404 | 118,702 | 24,820 | 118,492 | 5,289 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 4,414,349 | (2,250,318) | 2,164,031 | 95,067 | 2,068,964 | 1,329,761 | 114,667 | 7,853 | 460,151 | 5,489 | 64,305 | 16,207 | 67,018 | 3,513 |
| 477 | Net Oper. Income (NOI) before Tax | | 2,224,611 | (297,858) | 1,926,753 | 152,387 | 1,774,367 | 1,129,705 | 97,553 | 5,578 | 420,354 | 4,916 | 54,398 | 8,614 | 51,475 | 1,775 |
| 478 | Interest Expense | Line 8 x WACC | 531,147 | (76,722) | 454,426 | 36,389 | 418,036 | 265,984 | 22,959 | 1,322 | 98,934 | 1,153 | 12,888 | 2,025 | 12,352 | 420 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,693,464 | (221,136) | 1,472,328 | 115,998 | 1,356,330 | 863,721 | 74,594 | 4,256 | 321,421 | 3,763 | 41,509 | 6,589 | 39,123 | 1,355 |
| 480 | | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,693,464 | (221,136) | 1,472,328 | 115,998 | 1,356,330 | 863,721 | 74,594 | 4,256 | 321,421 | 3,763 | 41,509 | 6,589 | 39,123 | 1,355 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 484 | State Temporary Differences | JSS Sch. 12 | (778,907) | | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 485 | State Taxable Income | Ln 482:484 | 936,835 | (221,136) | 715,699 | 64,080 | 651,619 | 416,348 | 36,033 | 1,997 | 155,684 | 1,856 | 19,572 | 3,199 | 16,320 | 611 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 51,526 | (12,162) | 39,363 | 3,524 | 35,839 | 22,899 | 1,982 | 110 | 8,563 | 102 | 1,076 | 176 | 898 | 34 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 42,840 | | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 94,366 | (12,162) | 82,203 | 6,464 | 75,739 | 48,229 | 4,165 | 238 | 17,947 | 210 | 2,319 | 368 | 2,189 | 76 |
| 491 | | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,693,464 | (221,136) | 1,472,328 | 115,998 | 1,356,330 | 863,721 | 74,594 | 4,256 | 321,421 | 3,763 | 41,509 | 6,589 | 39,123 | 1,355 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22,278 | | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (778,907) | | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (51,526) | 12,162 | (39,363) | (3,524) | (35,839) | (22,899) | (1,982) | (110) | (8,563) | (102) | (1,076) | (176) | (898) | (34) |
| 497 | Fed. Taxable Income | Ln 493:496 | 885,309 | (208,974) | 676,335 | 60,556 | 615,779 | 393,449 | 34,051 | 1,887 | 147,121 | 1,754 | 18,495 | 3,023 | 15,422 | 578 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 185,915 | (43,884) | 142,030 | 12,717 | 129,314 | 82,624 | 7,151 | 396 | 30,895 | 368 | 3,884 | 635 | 3,239 | 121 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 185,915 | (43,884) | 142,030 | 12,717 | 129,314 | 82,624 | 7,151 | 396 | 30,895 | 368 | 3,884 | 635 | 3,239 | 121 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 503 | State Income Tax (Def.) Deductic | Ln 488 x Ln 498 | (8,996) | - | (8,996) | (617) | (8,379) | (5,319) | (458) | (27) | (1,971) | (23) | (261) | (40) | (271) | (9) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (23,758) | | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 197,097 | (44,408) | 152,689 | 22,428 | 130,261 | 83,571 | 7,252 | 380 | 31,234 | 380 | 3,726 | 649 | 2,946 | 123 |
| 509 | | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 237,441 | (56,047) | 181,394 | 16,241 | 165,153 | 105,523 | 9,133 | 506 | 39,458 | 470 | 4,960 | 811 | 4,136 | 155 |
| 511 | Total Deferred Fed. & St. Income Ta | Ln 488 + Ln 502:503 | 197,414 | - | 197,414 | 13,546 | 183,868 | 116,725 | 10,061 | 589 | 43,243 | 498 | 5,724 | 885 | 5,950 | 194 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 514 | Total Amortization of ITC | Line 504 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 515 | Total Amortization of PTC | Line 505 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 291,462 | (56,570) | 234,892 | 28,892 | 206,000 | 131,800 | 11,417 | 618 | 49,180 | 590 | 6,044 | 1,017 | 5,135 | 199 |
| 518 | | | 0 | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.67% | 25.35% | 25.72% | 25.67% | 25.72% | 25.72% | 25.72% | 25.73% | 25.72% | 25.71% | 25.73% | 25.72% | 25.77% | 25.75% |
| 520 | | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |
| 524 | Interest Expense | Line 8 x WACC | (531,147) | 76,722 | (454,426) | (36,389) | (418,036) | (265,984) | (22,959) | (1,322) | (98,934) | (1,153) | (12,888) | (2,025) | (12,352) | (420) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (778,907) | - | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 533 | Base for FIT Computation | Ln 523:532 | 665,550 | (165,089) | 500,461 | 45,517 | 454,945 | 290,814 | 25,176 | 1,390 | 108,812 | 1,300 | 13,630 | 2,236 | 11,164 | 423 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 176,918 | (43,884) | 133,034 | 12,099 | 120,935 | 77,305 | 6,692 | 369 | 28,925 | 346 | 3,623 | 594 | 2,968 | 112 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (129) | - | (129) | (9) | (120) | (76) | (7) | (0) | (28) | (0) | (4) | (1) | (4) | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (2,497) | (523) | (3,020) | - | (3,020) | (1,917) | (165) | (10) | (710) | (8) | (94) | (15) | (98) | (3) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | - | (117,008) | - | (117,008) | (73,935) | (6,353) | (394) | (27,403) | (307) | (3,830) | (553) | (4,110) | (123) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (23,758) | - | (23,758) | (886) | (22,872) | (14,520) | (1,252) | (73) | (5,379) | (62) | (712) | (110) | (740) | (24) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | 33,526 | (44,408) | (10,882) | 11,204 | (22,086) | (13,143) | (1,084) | (108) | (4,596) | (32) | (1,017) | (84) | (1,984) | (38) |
| 541 | Total FIT - Deferred | Line 532 | 163,570 | - | 163,570 | 11,224 | 152,347 | 96,715 | 8,336 | 488 | 35,830 | 412 | 4,743 | 733 | 4,930 | 161 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 197,097 | (44,408) | 152,689 | 22,428 | 130,261 | 83,571 | 7,252 | 380 | 31,234 | 380 | 3,726 | 649 | 2,946 | 123 |
| 543 | | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,933,149 | (241,288) | 1,691,861 | 123,495 | 1,568,366 | 997,904 | 86,136 | 4,960 | 371,174 | 4,325 | 48,354 | 7,597 | 46,340 | 1,577 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Class (Revenue = COS)** | Ref. | Total System per Books | Total System Adjs | Total System Adjusted (3) + (4) | Non-Retail | Total Retail Adjusted (5) - (6) | Residential | Gen Service Non Demand | Gen Service 100% L.F. | Gen Service Demand | Gen Service Curtailable | Gen Service Interruptible | Lighting Energy | Lighting Facilities | EV Solution |
| 546 | Interest Expense | Line 27 x WACC | (531,147) | 76,722 | (454,426) | (36,389) | (418,036) | (265,984) | (22,959) | (1,322) | (98,934) | (1,153) | (12,888) | (2,025) | (12,352) | (420) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22,278 | - | 22,278 | 1,529 | 20,749 | 13,172 | 1,135 | 67 | 4,880 | 56 | 646 | 100 | 671 | 22 |
| 548 | Temporary State Differences | JSS Sch. 12 | (778,907) | - | (778,907) | (53,446) | (725,461) | (460,545) | (39,696) | (2,326) | (170,617) | (1,963) | (22,583) | (3,490) | (23,474) | (766) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 42,840 | - | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 550 | Net FIT Allowable | Line 542 | 197,097 | (44,408) | 152,689 | 22,428 | 130,261 | 83,571 | 7,252 | 380 | 31,234 | 380 | 3,726 | 649 | 2,946 | 123 |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 885,309 | (208,974) | 676,335 | 60,556 | 615,779 | 393,449 | 34,051 | 1,887 | 147,121 | 1,754 | 18,495 | 3,023 | 15,422 | 578 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 51,526 | (12,162) | 39,363 | 3,524 | 35,839 | 22,899 | 1,982 | 110 | 8,563 | 102 | 1,076 | 176 | 898 | 34 |
| 555 | Total SIT - Deferred | Line 549 | 42,840 | - | 42,840 | 2,940 | 39,900 | 25,330 | 2,183 | 128 | 9,384 | 108 | 1,242 | 192 | 1,291 | 42 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 94,366 | (12,162) | 82,203 | 6,464 | 75,739 | 48,229 | 4,165 | 238 | 17,947 | 210 | 2,319 | 368 | 2,189 | 76 |
| 557 | | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 291,462 | (56,570) | 234,892 | 28,892 | 206,000 | 131,800 | 11,417 | 618 | 49,180 | 590 | 6,044 | 1,017 | 5,135 | 199 |
| 561 | Total Income Tax Allocator | | | | | | 0.87700 | 0.63981 | 0.05542 | 0.00300 | 0.23874 | 0.00287 | 0.02934 | 0.00494 | 0.02493 | 0.00096 |
| 562 | | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | | | $24,609 | 1.00000 | 24,609 | 15,352 | 1,319 | 85 | 6,725 | 74 | 1,031 | 24 | - | - |
| 566 | Production Intermediate Demand | | | | 4,507 | 0.95240 | 4,292 | 2,677 | 230 | 15 | 1,173 | 13 | 180 | 4 | - | - |
| 567 | Production Peaking Demand | | | | 3,540 | 0.97792 | 3,461 | 2,159 | 185 | 12 | 946 | 10 | 145 | 3 | - | - |
| 568 | Production Solar Demand | | | | 108 | 1.00000 | 108 | 67 | 6 | 0 | 29 | 0 | 5 | 0 | - | - |
| 569 | Production Base Energy | | | | 41,131 | 1.00000 | 41,131 | 21,907 | 2,262 | 214 | 13,572 | 210 | 2,623 | 344 | - | - |
| 570 | Production Intermediate Energy | | | | 5,393 | 0.94434 | 5,093 | 2,712 | 280 | 26 | 1,680 | 26 | 325 | 43 | - | - |
| 571 | Production Peaking Energy | | | | 2,248 | 0.96402 | 2,167 | 1,154 | 119 | 11 | 715 | 11 | 138 | 18 | - | - |
| 572 | Production Solar Energy | | | | 6,633 | 1.00000 | 6,633 | 3,533 | 365 | 34 | 2,189 | 34 | 423 | 55 | - | - |
| 573 | Subtotal Production | | | | 88,168 | 0.99236 | 87,494 | 49,562 | 4,765 | 398 | 27,030 | 379 | 4,869 | 491 | 0 | 0 |
| 574 | Transmission | | | | 13,729 | 0.69924 | 9,600 | 6,059 | 513 | 32 | 2,579 | 27 | 385 | 4 | - | - |
| 575 | Distribution | | | | 39,404 | 1.00000 | 39,404 | 25,386 | 2,214 | 104 | 7,158 | 91 | 586 | 389 | 3,366 | 110 |
| 576 | Subtotal Prod, Trans and Dist | | | | 141,301 | 0.96601 | 136,498 | 81,008 | 7,493 | 534 | 36,768 | 497 | 5,840 | 884 | 3,366 | 110 |
| 577 | Customer Accounts | | | | 27,858 | 1.00000 | 27,858 | 24,344 | 1,773 | 200 | 662 | 0 | 2 | 877 | - | - |
| 578 | Customer Service & Info. | | | | 5,067 | 1.00000 | 5,067 | 4,429 | 322 | 36 | 120 | 0 | 0 | 160 | - | - |
| 579 | Sales | | | | 5,666 | 1.00000 | 5,666 | 4,953 | 360 | 41 | 134 | 0 | 0 | 178 | - | - |
| 580 | Subtotal before Admin & Gen | | | | 179,892 | 0.97330 | 175,089 | 114,733 | 9,948 | 811 | 37,683 | 497 | 5,843 | 2,099 | 3,366 | 110 |
| 581 | Admin & General | | | | 80,612 | 0.97330 | 78,460 | 51,413 | 4,458 | 363 | 16,886 | 223 | 2,618 | 940 | 1,508 | 49 |
| 582 | Total | | | | 260,504 | 0.97330 | 253,549 | 166,146 | 14,406 | 1,174 | 54,570 | 719 | 8,461 | 3,039 | 4,874 | 159 |
| 583 | Total Labor Allocator | | | | | | 0.97330 | 0.65528 | 0.05682 | 0.00463 | 0.21522 | 0.00284 | 0.03337 | 0.01199 | 0.01922 | 0.00063 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | - | 2,665,962 | - | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | - | (679,669) | - | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 4 | Net Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | - | 1,986,293 | - | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 5 | Construction Work in Progress | Line 229 | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | - | 33,955 | - | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 6 | Plant Held for Future Use | Line 239 | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | - | 183 | - | 54 | 40 | 1 | 65 | 741 |
| 7 | Working Capital | Line 265 | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | - | 43,224 | - | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 8 | Total Rate Base | | 22,198,153 | 8,078,496 | 420,700 | 4,482,375 | 5,288,052 | - | 2,063,654 | - | 547,208 | 371,766 | 5,216 | 655,879 | 284,805 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 3,791,019 | 1,385,939 | 261,953 | 578,388 | 768,873 | - | 304,362 | - | 57,215 | 93,718 | 517 | 118,477 | 221,579 |
| 12 | Revenue Credits | Line 307 | 52,312 | 195 | 10 | 10,834 | 366 | - | 7,278 | - | 33,322 | 9 | 0 | 16 | 281 |
| 13 | Total Revenue | | 3,843,331 | 1,386,133 | 261,963 | 589,222 | 769,239 | - | 311,640 | - | 90,537 | 93,727 | 517 | 118,492 | 221,860 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 668,945 | 115,339 | 193,040 | 38,542 | 83,029 | - | 33,951 | - | 15,060 | 13,432 | 67 | 15,759 | 160,727 |
| 17 | Depreciation | Line 460 | 1,180,385 | 582,950 | 28,106 | 131,316 | 194,057 | - | 89,933 | - | 27,021 | 47,830 | 15 | 44,604 | 34,554 |
| 18 | Tax Other Than Income Tax | Line 470 | 220,615 | 76,079 | 8,183 | 42,356 | 51,630 | - | 20,587 | - | 5,558 | 3,788 | 47 | 6,686 | 5,702 |
| 19 | Gain/Loss on Disposition | | (982) | (351) | (15) | (199) | (238) | - | (95) | - | (25) | (17) | (0) | (31) | (10) |
| 20 | Operating Expense before Tax | | 2,068,964 | 774,017 | 229,314 | 212,014 | 328,477 | - | 144,376 | - | 47,614 | 65,032 | 128 | 67,018 | 200,973 |
| 21 | Income Tax Expense | Line 517 | 206,000 | 41,346 | 2,926 | 60,515 | 67,145 | - | 21,461 | - | 4,262 | 2,428 | 20 | 5,135 | 764 |
| 22 | Total Operating Expense | | 2,274,964 | 815,363 | 232,240 | 272,528 | 395,622 | - | 165,837 | - | 51,876 | 67,460 | 148 | 72,153 | 201,737 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 3,791,019 | 1,385,939 | 261,953 | 578,388 | 768,873 | - | 304,362 | - | 57,215 | 93,718 | 517 | 118,477 | 221,579 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 3,791,019 | 1,385,939 | 261,953 | 578,388 | 768,873 | | 304,362 | | 57,215 | 93,718 | 517 | 118,477 | 221,579 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | - | - | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 7,126,277 | 7,126,277 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 617,175 | 617,175 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 650,673 | 650,673 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,459,126 | 3,459,126 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,853,250 | 11,853,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 84,165 | 84,165 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 4,952 | 4,952 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43,962 | 43,962 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 48,750 | 48,750 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 4,821,012 | - | - | 4,821,012 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 45,419 | - | - | 45,419 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 5,048,259 | 181,829 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03602 | 0.00000 | 0.96398 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 16,901,510 | 12,035,079 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71207 | 0.00000 | 0.28793 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 5,945,895 | - | - | - | 5,945,895 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,564,602 | - | - | - | - | - | 2,564,602 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 767,646 | - | - | - | - | - | - | - | 767,646 | - | - | - | - |
| 71 | Distribution Metering | | 544,519 | - | - | - | - | - | - | - | - | 544,519 | - | - | - |
| 72 | Lighting Facilities | | 920,933 | - | - | - | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | 30,035 | - | - | - | - | - | 30,035 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 10,781,422 | 0 | 0 | 0 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55149 | 0.00000 | 0.24066 | 0.00000 | 0.07120 | 0.05051 | 0.00072 | 0.08542 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 15,829,682 | 181,829 | 0 | 4,866,430 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01149 | 0.00000 | 0.30742 | 0.37562 | 0.00000 | 0.16391 | 0.00000 | 0.04849 | 0.03440 | 0.00049 | 0.05818 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 27,682,932 | 12,035,079 | 0 | 4,866,430 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.43475 | 0.00000 | 0.17579 | 0.21479 | 0.00000 | 0.09373 | 0.00000 | 0.02773 | 0.01967 | 0.00028 | 0.03327 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 1,316,932 | 246,288 | 413,863 | 70,143 | 163,450 | - | 71,325 | - | 21,102 | 15,557 | 214 | 25,316 | 289,673 |
| 86 | Retail 100%, Class = # Bills | | 135,179 | - | - | - | - | - | - | - | - | - | - | - | 135,179 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 1,452,111 | 246,288 | 413,863 | 70,143 | 163,450 | 0 | 71,325 | 0 | 21,102 | 15,557 | 214 | 25,316 | 424,852 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.16961 | 0.28501 | 0.04830 | 0.11256 | 0.00000 | 0.04912 | 0.00000 | 0.01453 | 0.01071 | 0.00015 | 0.01743 | 0.29258 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 110,262 | - | 110,262 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 110,262 | 0 | 110,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (2,005) | - | - | - | - | - | - | - | - | - | - | - | (2,005) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (2,005) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,005) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41997 | 0.01792 | 0.16881 | 0.20891 | 0.00000 | 0.09116 | 0.00000 | 0.02697 | 0.01915 | 0.00027 | 0.03236 | 0.01446 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,336,131 | 3,336,131 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 473,362 | 473,362 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 483,845 | 483,845 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 475,758 | 475,758 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,769,096 | 4,769,096 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14,416 | 14,416 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2,077 | 2,077 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 2,611 | 2,611 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,968 | 1,968 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 711,417 | - | - | 711,417 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 5,451 | - | - | 5,451 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 737,940 | 21,073 | 0 | 716,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02856 | 0.00000 | 0.97144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 5,507,036 | 4,790,168 | 0 | 716,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86983 | 0.00000 | 0.13017 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 1,022,898 | - | - | - | 1,022,898 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 633,614 | - | - | - | - | - | 633,614 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 243,762 | - | - | - | - | - | - | - | 243,762 | - | - | - | - |
| 139 | Distribution Metering | | 189,499 | - | - | - | - | - | - | - | - | 189,499 | - | - | - |
| 140 | Lighting Facilities | | 290,634 | - | - | - | - | - | - | - | - | - | - | 290,634 | - |
| 141 | EV Solution | | 8,658 | - | - | - | - | - | 8,658 | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,444 | - | - | - | - | - | - | - | - | - | 3,444 | - | - |
| 143 | Distribution Plant Total | | 2,392,509 | 0 | 0 | 0 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.42754 | 0.00000 | 0.26845 | 0.00000 | 0.10189 | 0.07921 | 0.00144 | 0.12148 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 3,130,449 | 21,073 | 0 | 716,868 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00673 | 0.00000 | 0.22900 | 0.32676 | 0.00000 | 0.20517 | 0.00000 | 0.07787 | 0.06053 | 0.00110 | 0.09284 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 7,899,545 | 4,790,168 | 0 | 716,868 | 1,022,898 | 0 | 642,272 | 0 | 243,762 | 189,499 | 3,444 | 290,634 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60639 | 0.00000 | 0.09075 | 0.12949 | 0.00000 | 0.08130 | 0.00000 | 0.03086 | 0.02399 | 0.00044 | 0.03679 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 690,477 | 129,131 | 216,991 | 36,776 | 85,698 | - | 37,396 | - | 11,064 | 8,157 | 112 | 13,273 | 151,878 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 57,436 | - | - | - | - | - | - | - | - | - | - | - | 57,436 |
| 156 | General & Intangible Plant Total | | 747,913 | 129,131 | 216,991 | 36,776 | 85,698 | 0 | 37,396 | 0 | 11,064 | 8,157 | 112 | 13,273 | 209,314 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.17265 | 0.29013 | 0.04917 | 0.11458 | 0.00000 | 0.05000 | 0.00000 | 0.01479 | 0.01091 | 0.00015 | 0.01775 | 0.27986 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 2,595 | - | 2,595 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 2,595 | 0 | 2,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | 0 | 0 | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,928 | - | - | - | - | - | - | - | - | - | - | - | 2,928 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,928 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,928 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 8,652,981 | 4,919,299 | 219,586 | 753,644 | 1,108,596 | 0 | 679,669 | 0 | 254,826 | 197,656 | 3,556 | 303,907 | 212,242 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56851 | 0.02538 | 0.08710 | 0.12812 | 0.00000 | 0.07855 | 0.00000 | 0.02945 | 0.02284 | 0.00041 | 0.03512 | 0.02453 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,853,250 | 11,853,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (4,769,096) | (4,769,096) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 7,084,155 | 7,084,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 5,048,259 | 181,829 | 0 | 4,866,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (737,940) | (21,073) | 0 | (716,868) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 4,310,319 | 160,756 | 0 | 4,149,563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03730 | 0.00000 | 0.96270 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 10,781,422 | 0 | 0 | 0 | 5,945,895 | 0 | 2,594,636 | 0 | 767,646 | 544,519 | 7,793 | 920,933 | 0 |
| 187 | Distribution Reserve | | (2,392,509) | 0 | 0 | 0 | (1,022,898) | 0 | (642,272) | 0 | (243,762) | (189,499) | (3,444) | (290,634) | 0 |
| 188 | Distribution Net Plant | | 8,388,913 | 0 | 0 | 0 | 4,922,997 | 0 | 1,952,364 | 0 | 523,884 | 355,019 | 4,349 | 630,299 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58685 | 0.00000 | 0.23273 | 0.00000 | 0.06245 | 0.04232 | 0.00052 | 0.07513 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 1,452,111 | 246,288 | 413,863 | 70,143 | 163,450 | 0 | 71,325 | 0 | 21,102 | 15,557 | 214 | 25,316 | 424,852 |
| 192 | General & Intangible Reserve | | (747,913) | (129,131) | (216,991) | (36,776) | (85,698) | 0 | (37,396) | 0 | (11,064) | (8,157) | (112) | (13,273) | (209,314) |
| 193 | General & Intangible Net Plant | | 704,198 | 117,158 | 196,872 | 33,366 | 77,752 | 0 | 33,929 | 0 | 10,038 | 7,400 | 102 | 12,043 | 215,538 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.16637 | 0.27957 | 0.04738 | 0.11041 | 0.00000 | 0.04818 | 0.00000 | 0.01425 | 0.01051 | 0.00014 | 0.01710 | 0.30608 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 110,262 | 0 | 110,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (2,595) | 0 | (2,595) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 107,668 | 0 | 107,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (2,005) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,005) |
| 202 | Other Reserve | | (2,928) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | (0) | (2,928) |
| 203 | Other Net Plant | | (4,933) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | (0) | (4,933) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 207 | Total Reserve | | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | 0 | (679,669) | 0 | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 208 | Total Net Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | 0 | 1,986,293 | 0 | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35755 | 0.01479 | 0.20315 | 0.24287 | 0.00000 | 0.09647 | 0.00000 | 0.02593 | 0.01760 | 0.00022 | 0.03120 | 0.01023 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 200,757 | 200,757 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 34,042 | 34,042 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 15,007 | 15,007 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 255,424 | 255,424 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 192,698 | - | - | 192,698 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 180,219 | - | - | - | 180,219 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 34,497 | - | - | - | - | - | 34,497 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 4,358 | - | - | - | - | - | - | - | 4,358 | - | - | - | - |
| 223 | Distribution Metering | | 3,056 | - | - | - | - | - | - | - | - | 3,056 | - | - | - |
| 224 | Lighting Facilities | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | 648 | - | - | - | - | - | - | - | - | - | 648 | - | - |
| 226 | Labor | | 13,245 | 2,477 | 4,163 | 705 | 1,644 | - | 717 | - | 212 | 156 | 2 | 255 | 2,913 |
| 227 | Retail 100%, Class = Net Plant | | (13,053) | (4,667) | (193) | (2,652) | (3,170) | - | (1,259) | - | (338) | (230) | (3) | (407) | (134) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | 0 | 33,955 | 0 | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.54536 | 0.00430 | 0.20680 | 0.19372 | 0.00000 | 0.03681 | 0.00000 | 0.00459 | 0.00323 | 0.00070 | 0.00147 | 0.00301 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 98,700 | 98,700 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1,149 | 1,149 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 16,648 | - | - | 16,648 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 2,557 | - | - | - | 2,557 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 3,370 | 630 | 1,059 | 179 | 418 | - | 183 | - | 54 | 40 | 1 | 65 | 741 |
| 239 | Plant Held for Future Use Total | | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | 0 | 183 | 0 | 54 | 40 | 1 | 65 | 741 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82075 | 0.00865 | 0.13745 | 0.02430 | 0.00000 | 0.00149 | 0.00000 | 0.00044 | 0.00033 | 0.00000 | 0.00053 | 0.00605 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 65,502 | 65,502 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 4,203 | 4,203 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 4,591 | 4,591 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 107,988 | - | 107,988 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 92,956 | - | 92,956 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 981 | 981 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (355,205) | (61,499) | (102,929) | (20,550) | (44,271) | - | (18,114) | - | (8,030) | (7,162) | (36) | (8,349) | (84,265) |
| 255 | Retail 100%, Class = # Bills | | 145,092 | - | - | - | - | - | - | - | - | - | - | - | 145,092 |
| 256 | Retail 100%, Class = Prod | | (202,619) | (202,619) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 428,519 | 153,217 | 6,338 | 87,054 | 104,074 | - | 41,338 | - | 11,112 | 7,543 | 93 | 13,368 | 4,383 |
| 258 | Retail 100%, Class = T&D | | (88,349) | (1,015) | - | (27,161) | (33,186) | - | (14,481) | - | (4,284) | (3,039) | (43) | (5,140) | - |
| 259 | Retail 100%, Class = Metering | | 1,739 | - | - | - | - | - | - | - | - | 1,739 | - | - | - |
| 260 | Retail 100%, Removed | | (0) | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (8,877) | (8,877) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 378,229 | 158,846 | 6,779 | 63,849 | 79,017 | - | 34,481 | - | 10,202 | 7,244 | 104 | 12,239 | 5,469 |
| 264 | Gross Trans Plant | | (11,747) | (423) | - | (11,324) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | 0 | 43,224 | 0 | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.20055 | 0.19739 | 0.16317 | 0.18763 | 0.00000 | 0.07677 | 0.00000 | 0.01598 | 0.01123 | 0.00021 | 0.02152 | 0.12554 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 29,243,301 | 12,281,368 | 524,126 | 4,936,573 | 6,109,345 | 0 | 2,665,962 | 0 | 788,748 | 560,076 | 8,007 | 946,249 | 422,848 |
| 271 | Accumulated Depreciation | | (8,652,981) | (4,919,299) | (219,586) | (753,644) | (1,108,596) | 0 | (679,669) | 0 | (254,826) | (197,656) | (3,556) | (303,907) | (212,242) |
| 272 | Net Electric Plant in Service | | 20,590,320 | 7,362,069 | 304,540 | 4,182,929 | 5,000,749 | 0 | 1,986,293 | 0 | 533,923 | 362,420 | 4,451 | 642,342 | 210,605 |
| 273 | Construction Work in Progress | | 922,405 | 503,040 | 3,970 | 190,751 | 178,692 | 0 | 33,955 | 0 | 4,232 | 2,983 | 647 | 1,355 | 2,780 |
| 274 | Plant Held for Future Use | | 122,424 | 100,479 | 1,059 | 16,827 | 2,975 | 0 | 183 | 0 | 54 | 40 | 1 | 65 | 741 |
| 275 | Working Capital | | 563,004 | 112,908 | 111,132 | 91,868 | 105,635 | 0 | 43,224 | 0 | 8,999 | 6,324 | 117 | 12,118 | 70,679 |
| 276 | Total Rate Base | | 22,198,153 | 8,078,496 | 420,700 | 4,482,375 | 5,288,052 | 0 | 2,063,654 | 0 | 547,208 | 371,766 | 5,216 | 655,879 | 284,805 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.36393 | 0.01895 | 0.20193 | 0.23822 | 0.00000 | 0.09297 | 0.00000 | 0.02465 | 0.01675 | 0.00023 | 0.02955 | 0.01283 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 3,548,239 | 1,273,364 | 261,953 | 578,388 | 768,873 | - | 292,633 | - | 57,215 | 93,718 | 517 | - | 221,579 |
| 282 | Production Solar Demand | | 112,574 | 112,574 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 118,477 | | | | | | | | | | | 118,477 | |
| 285 | Retail Revenue | | 3,791,019 | 1,385,939 | 261,953 | 578,388 | 768,873 | - | 304,362 | - | 57,215 | 93,718 | 517 | 118,477 | 221,579 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 3,791,019 | 1,385,939 | 261,953 | 578,388 | 768,873 | 0 | 304,362 | 0 | 57,215 | 93,718 | 517 | 118,477 | 221,579 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.36558 | 0.06910 | 0.15257 | 0.20281 | 0.00000 | 0.08029 | 0.00000 | 0.01509 | 0.02472 | 0.00014 | 0.03125 | 0.05845 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 3,637,330 | 1,344,787 | 259,038 | 528,707 | 702,094 | - | 290,180 | - | 86,276 | 91,299 | 497 | 113,358 | 221,095 |
| 292 | Less Lighting Facilities | | (113,358) | | | | | | | | | | | (113,358) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 3,523,973 | 1,344,787 | 259,038 | 528,707 | 702,094 | - | 290,180 | - | 86,276 | 91,299 | 497 | - | 221,095 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.38161 | 0.07351 | 0.15003 | 0.19923 | 0.00000 | 0.08234 | 0.00000 | 0.02448 | 0.02591 | 0.00014 | 0.00000 | 0.06274 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 10,726 | - | - | 10,726 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 239 | - | - | - | 239 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 7,228 | - | - | - | - | - | 7,228 | - | - | - | - | - | - |
| 301 | Distribution Service | | 33,309 | - | - | - | - | - | - | - | 33,309 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 274 | - | - | - | - | - | - | - | - | - | - | - | 274 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 536 | 195 | 10 | 108 | 128 | - | 50 | - | 13 | 9 | 0 | 16 | 7 |
| 307 | Total Revenue Credits | | 52,312 | 195 | 10 | 10,834 | 366 | 0 | 7,278 | 0 | 33,322 | 9 | 0 | 16 | 281 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00373 | 0.00019 | 0.20710 | 0.00700 | 0.00000 | 0.13913 | 0.00000 | 0.63700 | 0.00017 | 0.00000 | 0.00030 | 0.00537 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 38,288 | 38,288 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3,085 | 3,085 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 6,080 | 6,080 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 18,023 | 18,023 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 65,476 | 65,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 101,371 | - | 101,371 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 8,132 | - | 8,132 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 8,237 | - | 8,237 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 8,098 | - | 8,098 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 125,839 | 0 | 125,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 191,315 | 65,476 | 125,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.34224 | 0.65776 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 208 | 208 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 120 | 120 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 23,224 | - | - | 23,224 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 112 | - | - | 112 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 23,785 | 449 | 0 | 23,336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01888 | 0.00000 | 0.98112 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 51,842 | - | - | - | 51,842 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 20,264 | - | - | - | - | - | 20,264 | - | - | - | - | - | - |
| 344 | Distribution Service | | 11,034 | - | - | - | - | - | - | - | 11,034 | - | - | - | - |
| 345 | Distribution Metering | | 10,239 | - | - | - | - | - | - | - | - | 10,239 | - | - | - |
| 346 | Lighting Facilities | | 10,829 | - | - | - | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | 100 | - | - | - | - | - | 100 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 26 | - | - | - | - | - | - | - | - | - | 26 | - | - |
| 349 | Distribution O&M Total | | 104,333 | 0 | 0 | 0 | 51,842 | 0 | 20,363 | 0 | 11,034 | 10,239 | 26 | 10,829 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49689 | 0.00000 | 0.19518 | 0.00000 | 0.10576 | 0.09814 | 0.00025 | 0.10379 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 241 | - | - | - | - | - | - | - | - | 241 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 85,640 | - | - | - | - | - | - | - | - | - | - | - | 85,640 |
| 356 | Customer Accounting O&M | | 85,881 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 | 0 | 0 | 85,640 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00281 | 0.00000 | 0.00000 | 0.99719 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,492 | - | - | - | - | - | - | - | - | - | - | - | 3,492 |
| 361 | Customer Serv & Info. O&M | | 3,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,492 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 16,845 | - | - | - | - | - | - | - | - | - | - | - | 16,845 |
| 366 | Sales O&M | | 16,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,845 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 212,524 | 39,746 | 66,789 | 11,320 | 26,377 | - | 11,510 | - | 3,405 | 2,511 | 35 | 4,085 | 46,747 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 23,021 | 9,668 | 413 | 3,886 | 4,810 | - | 2,099 | - | 621 | 441 | 6 | 745 | 333 |
| 373 | Retail 100%, Class = # Bills | | 4,980 | - | - | - | - | - | - | - | - | - | - | - | 4,980 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 240,526 | 49,414 | 67,201 | 15,206 | 31,187 | 0 | 13,609 | 0 | 4,026 | 2,951 | 41 | 4,830 | 52,060 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.20544 | 0.27939 | 0.06322 | 0.12966 | 0.00000 | 0.05658 | 0.00000 | 0.01674 | 0.01227 | 0.00017 | 0.02008 | 0.21644 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 666,176 | 115,339 | 193,040 | 38,542 | 83,029 | 0 | 33,973 | 0 | 15,060 | 13,432 | 67 | 15,659 | 158,036 |
| 387 | Total O&M Allocators | | 1.00000 | 0.17314 | 0.28977 | 0.05785 | 0.12464 | 0.00000 | 0.05100 | 0.00000 | 0.02261 | 0.02016 | 0.00010 | 0.02351 | 0.23723 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 2,769 | | | | | | (22) | | | | | 100 | 2,691 |
| 390 | Total Adjusted O&M | | 668,945 | 115,339 | 193,040 | 38,542 | 83,029 | - | 33,951 | - | 15,060 | 13,432 | 67 | 15,759 | 160,727 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 337,831 | 337,831 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 57,706 | 57,706 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29,529 | 29,529 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 130,487 | 130,487 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 555,554 | 555,554 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 1,555 | 1,555 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 91 | 91 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 900 | 900 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1,023 | 1,023 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 122,770 | - | - | 122,770 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 999 | - | - | 999 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 127,340 | 3,570 | 0 | 123,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02804 | 0.00000 | 0.97196 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 682,893 | 559,124 | 0 | 123,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81876 | 0.00000 | 0.18124 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 181,043 | - | - | - | 181,043 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 81,452 | - | - | - | - | - | 81,452 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 25,449 | - | - | - | - | - | - | - | 25,449 | - | - | - | - |
| 423 | Distribution Metering | | 36,241 | - | - | - | - | - | - | - | - | 36,241 | - | - | - |
| 424 | Lighting Facilities | | 42,715 | - | - | - | - | - | - | - | - | - | - | 42,715 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,991 | - | - | - | - | - | 2,991 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 369,892 | 0 | 0 | 0 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.48945 | 0.00000 | 0.22829 | 0.00000 | 0.06880 | 0.09798 | 0.00000 | 0.11548 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 497,231 | 3,570 | 0 | 123,770 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00718 | 0.00000 | 0.24892 | 0.36410 | 0.00000 | 0.16983 | 0.00000 | 0.05118 | 0.07289 | 0.00000 | 0.08591 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 1,052,785 | 559,124 | 0 | 123,770 | 181,043 | 0 | 84,443 | 0 | 25,449 | 36,241 | 0 | 42,715 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.53109 | 0.00000 | 0.11756 | 0.17197 | 0.00000 | 0.08021 | 0.00000 | 0.02417 | 0.03442 | 0.00000 | 0.04057 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 66,060 | 12,354 | 20,760 | 3,518 | 8,199 | - | 3,578 | - | 1,059 | 780 | 11 | 1,270 | 14,530 |
| 438 | Retail 100%, Class = # Bills | | 13,433 | - | - | - | - | - | - | - | - | - | - | - | 13,433 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 79,493 | 12,354 | 20,760 | 3,518 | 8,199 | 0 | 3,578 | 0 | 1,059 | 780 | 11 | 1,270 | 27,964 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.15541 | 0.26116 | 0.04426 | 0.10314 | 0.00000 | 0.04501 | 0.00000 | 0.01332 | 0.00982 | 0.00014 | 0.01597 | 0.35178 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 7,052 | - | 7,052 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 7,052 | 0 | 7,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 6,388 | - | - | - | - | - | - | - | - | - | - | - | 6,388 |
| 451 | Retail 100%, Class = Net Plant | | 19,826 | 7,089 | 293 | 4,028 | 4,815 | - | 1,913 | - | 514 | 349 | 4 | 618 | 203 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 10,459 | - | - | - | - | - | - | - | - | 10,459 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4,383 | 4,383 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 41,056 | 11,472 | 293 | 4,028 | 4,815 | 0 | 1,913 | 0 | 514 | 10,808 | 4 | 618 | 6,590 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 1,180,385 | 582,950 | 28,106 | 131,316 | 194,057 | 0 | 89,933 | 0 | 27,021 | 47,830 | 15 | 44,604 | 34,554 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.49386 | 0.02381 | 0.11125 | 0.16440 | 0.00000 | 0.07619 | 0.00000 | 0.02289 | 0.04052 | 0.00001 | 0.03779 | 0.02927 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 16,428 | 3,072 | 5,163 | 875 | 2,039 | - | 890 | - | 263 | 194 | 3 | 316 | 3,614 |
| 466 | Net Total Plant | | 204,187 | 73,007 | 3,020 | 41,481 | 49,591 | - | 19,697 | - | 5,295 | 3,594 | 44 | 6,370 | 2,088 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 220,615 | 76,079 | 8,183 | 42,356 | 51,630 | 0 | 20,587 | 0 | 5,558 | 3,788 | 47 | 6,686 | 5,702 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.34485 | 0.03709 | 0.19199 | 0.23403 | 0.00000 | 0.09332 | 0.00000 | 0.02519 | 0.01717 | 0.00021 | 0.03030 | 0.02585 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 3,843,331 | 1,386,133 | 261,963 | 589,222 | 769,239 | 0 | 311,640 | 0 | 90,537 | 93,727 | 517 | 118,492 | 221,860 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 2,068,964 | 774,017 | 229,314 | 212,014 | 328,477 | 0 | 144,376 | 0 | 47,614 | 65,032 | 128 | 67,018 | 200,973 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,774,367 | 612,116 | 32,649 | 377,208 | 440,762 | 0 | 167,264 | 0 | 42,923 | 28,694 | 388 | 51,475 | 20,887 |
| 478 | Interest Expense | Line 8 x WACC | 418,036 | 152,134 | 7,923 | 84,412 | 99,585 | - | 38,863 | - | 10,305 | 7,001 | 98 | 12,352 | 5,363 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,356,330 | 459,982 | 24,727 | 292,796 | 341,177 | - | 128,401 | - | 32,618 | 21,693 | 290 | 39,123 | 15,523 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,356,330 | 459,982 | 24,727 | 292,796 | 341,177 | 0 | 128,401 | 0 | 32,618 | 21,693 | 290 | 39,123 | 15,523 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 484 | State Temporary Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 651,619 | 164,023 | 12,096 | 173,833 | 193,952 | 0 | 64,156 | 0 | 13,611 | 8,196 | 97 | 16,320 | 5,333 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 35,839 | 9,021 | 665 | 9,561 | 10,667 | - | 3,529 | - | 749 | 451 | 5 | 898 | 293 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 75,739 | 25,778 | 1,380 | 16,296 | 19,003 | - | 7,166 | - | 1,825 | 1,215 | 16 | 2,189 | 870 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,356,330 | 459,982 | 24,727 | 292,796 | 341,177 | - | 128,401 | - | 32,618 | 21,693 | 290 | 39,123 | 15,523 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (35,839) | (9,021) | (665) | (9,561) | (10,667) | - | (3,529) | - | (749) | (451) | (5) | (898) | (293) |
| 497 | Fed. Taxable Income | Ln 493:496 | 615,779 | 155,001 | 11,431 | 164,272 | 183,285 | - | 60,628 | - | 12,862 | 7,746 | 92 | 15,422 | 5,040 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 129,314 | 32,550 | 2,401 | 34,497 | 38,490 | - | 12,732 | - | 2,701 | 1,627 | 19 | 3,239 | 1,058 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 129,314 | 32,550 | 2,401 | 34,497 | 38,490 | - | 12,732 | - | 2,701 | 1,627 | 19 | 3,239 | 1,058 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (8,379) | (3,519) | (150) | (1,414) | (1,751) | - | (764) | - | (226) | (160) | (2) | (271) | (121) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 130,261 | 15,568 | 1,545 | 44,218 | 48,142 | - | 14,295 | - | 2,437 | 1,213 | 3 | 2,946 | (106) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 165,153 | 41,572 | 3,066 | 44,058 | 49,157 | - | 16,260 | - | 3,450 | 2,077 | 25 | 4,136 | 1,352 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 183,868 | 77,219 | 3,295 | 31,039 | 38,413 | - | 16,762 | - | 4,959 | 3,521 | 50 | 5,950 | 2,659 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 514 | Total Amortization of ITC | Line 504 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 515 | Total Amortization of PTC | Line 505 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 206,000 | 41,346 | 2,926 | 60,515 | 67,145 | - | 21,461 | - | 4,262 | 2,428 | 20 | 5,135 | 764 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 25.83% | 25.77% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |
| 524 | Interest Expense | Line 8 x WACC | (418,036) | (152,134) | (7,923) | (84,412) | (99,585) | - | (38,863) | - | (10,305) | (7,001) | (98) | (12,352) | (5,363) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 533 | Base for FIT Computation | Ln 523:532 | 454,945 | 109,213 | 8,466 | 124,454 | 138,210 | - | 45,022 | - | 9,311 | 5,515 | 64 | 11,164 | 3,526 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 120,935 | 29,031 | 2,250 | 33,083 | 36,739 | - | 11,968 | - | 2,475 | 1,466 | 17 | 2,968 | 937 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (120) | (50) | (2) | (20) | (25) | - | (11) | - | (3) | (2) | (0) | (4) | (2) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (3,020) | (1,268) | (54) | (510) | (631) | - | (275) | - | (81) | (58) | (1) | (98) | (44) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (117,008) | (66,520) | (2,969) | (10,191) | (14,991) | - | (9,191) | - | (3,446) | (2,673) | (48) | (4,110) | (2,870) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (22,872) | (9,606) | (410) | (3,861) | (4,778) | - | (2,085) | - | (617) | (438) | (6) | (740) | (331) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (22,086) | (48,413) | (1,185) | 18,501 | 16,314 | - | 406 | - | (1,672) | (1,705) | (38) | (1,984) | (2,309) |
| 541 | Total FIT - Deferred | Line 532 | 152,347 | 63,981 | 2,731 | 25,718 | 31,827 | - | 13,889 | - | 4,109 | 2,918 | 42 | 4,930 | 2,203 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 130,261 | 15,568 | 1,545 | 44,218 | 48,142 | - | 14,295 | - | 2,437 | 1,213 | 3 | 2,946 | (106) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,568,366 | 570,770 | 29,724 | 316,693 | 373,617 | - | 145,803 | - | 38,662 | 26,266 | 369 | 46,340 | 20,122 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Retail by Function (Revenue = COS)** | Ref. | Total Retail | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (418,036) | (152,134) | (7,923) | (84,412) | (99,585) | - | (38,863) | - | (10,305) | (7,001) | (98) | (12,352) | (5,363) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 20,749 | 8,714 | 372 | 3,503 | 4,335 | - | 1,892 | - | 560 | 397 | 6 | 671 | 300 |
| 548 | Temporary State Differences | JSS Sch. 12 | (725,461) | (304,673) | (13,002) | (122,465) | (151,559) | - | (66,137) | - | (19,567) | (13,894) | (199) | (23,474) | (10,490) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |
| 550 | Net FIT Allowable | Line 542 | 130,261 | 15,568 | 1,545 | 44,218 | 48,142 | - | 14,295 | - | 2,437 | 1,213 | 3 | 2,946 | (106) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 615,779 | 155,001 | 11,431 | 164,272 | 183,285 | - | 60,628 | - | 12,862 | 7,746 | 92 | 15,422 | 5,040 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 35,839 | 9,021 | 665 | 9,561 | 10,667 | - | 3,529 | - | 749 | 451 | 5 | 898 | 293 |
| 555 | Total SIT - Deferred | Line 549 | 39,900 | 16,757 | 715 | 6,736 | 8,336 | - | 3,638 | - | 1,076 | 764 | 11 | 1,291 | 577 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 75,739 | 25,778 | 1,380 | 16,296 | 19,003 | - | 7,166 | - | 1,825 | 1,215 | 16 | 2,189 | 870 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 206,000 | 41,346 | 2,926 | 60,515 | 67,145 | - | 21,461 | - | 4,262 | 2,428 | 20 | 5,135 | 764 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.20071 | 0.01420 | 0.29376 | 0.32595 | 0.00000 | 0.10418 | 0.00000 | 0.02069 | 0.01179 | 0.00010 | 0.02493 | 0.00371 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24,609 | 24,609 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4,292 | 4,292 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3,461 | 3,461 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 108 | 108 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 41,131 | - | 41,131 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 5,093 | - | 5,093 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 2,167 | - | 2,167 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 6,633 | - | 6,633 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 87,494 | 32,470 | 55,024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 9,600 | 274 | - | 9,326 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 39,404 | - | - | - | 21,731 | - | 9,483 | - | 2,806 | 1,990 | 28 | 3,366 | - |
| 576 | Subtotal Prod, Trans and Dist | | 136,498 | 32,745 | 55,024 | 9,326 | 21,731 | 0 | 9,483 | 0 | 2,806 | 1,990 | 28 | 3,366 | 0 |
| 577 | Customer Accounts | | 27,858 | - | - | - | - | - | - | - | - | 78 | - | - | 27,780 |
| 578 | Customer Service & Info. | | 5,067 | - | - | - | - | - | - | - | - | - | - | - | 5,067 |
| 579 | Sales | | 5,666 | - | - | - | - | - | - | - | - | - | - | - | 5,666 |
| 580 | Subtotal before Admin & Gen | | 175,089 | 32,745 | 55,024 | 9,326 | 21,731 | - | 9,483 | - | 2,806 | 2,068 | 28 | 3,366 | 38,513 |
| 581 | Admin & General | | 78,460 | 14,673 | 24,657 | 4,179 | 9,738 | - | 4,249 | - | 1,257 | 927 | 13 | 1,508 | 17,258 |
| 582 | Total | | 253,549 | 47,418 | 79,681 | 13,505 | 31,469 | - | 13,732 | - | 4,063 | 2,995 | 41 | 4,874 | 55,771 |
| 583 | Total Labor Allocator | | 1.00000 | 0.18702 | 0.31426 | 0.05326 | 0.12411 | 0.00000 | 0.05416 | 0.00000 | 0.01602 | 0.01181 | 0.00016 | 0.01922 | 0.21996 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | - | 2,056,865 | - | 689,617 | 452,188 | - | - | 369,591 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | - | (523,429) | - | (222,799) | (159,581) | - | - | (185,511) |
| 4 | Net Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | - | 1,533,436 | - | 466,819 | 292,607 | - | - | 184,080 |
| 5 | Construction Work in Progress | Line 229 | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | - | 26,508 | - | 3,700 | 2,408 | - | - | 2,430 |
| 6 | Plant Held for Future Use | Line 239 | 76,656 | 62,681 | 564 | 10,625 | 1,918 | - | 141 | - | 47 | 32 | - | - | 648 |
| 7 | Working Capital | Line 265 | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | - | 33,312 | - | 7,868 | 5,106 | - | - | 61,777 |
| 8 | Total Rate Base | | 14,124,017 | 5,039,528 | 224,070 | 2,830,270 | 3,409,232 | - | 1,593,397 | - | 478,434 | 300,153 | - | - | 248,935 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 2,417,194 | 864,576 | 139,519 | 365,207 | 495,696 | - | 233,447 | - | 50,024 | 75,665 | - | - | 193,061 |
| 12 | Revenue Credits | Line 307 | 42,272 | 122 | 5 | 6,841 | 236 | - | 5,681 | - | 29,134 | 7 | - | - | 246 |
| 13 | Total Revenue | | 2,459,466 | 864,698 | 139,525 | 372,047 | 495,932 | - | 239,127 | - | 79,159 | 75,672 | - | - | 193,307 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 442,833 | 71,951 | 102,815 | 24,336 | 53,529 | - | 26,317 | - | 13,167 | 10,844 | - | - | 139,873 |
| 17 | Depreciation | Line 460 | 746,910 | 363,656 | 14,969 | 82,916 | 125,110 | - | 67,815 | - | 23,625 | 38,616 | - | - | 30,202 |
| 18 | Tax Other Than Income Tax | Line 470 | 140,643 | 47,460 | 4,358 | 26,744 | 33,286 | - | 15,893 | - | 4,859 | 3,058 | - | - | 4,984 |
| 19 | Gain/Loss on Disposition | | (625) | (219) | (8) | (126) | (154) | - | (73) | - | (22) | (14) | - | - | (9) |
| 20 | Operating Expense before Tax | | 1,329,761 | 482,847 | 122,135 | 133,870 | 211,771 | - | 109,952 | - | 41,630 | 52,505 | - | - | 175,051 |
| 21 | Income Tax Expense | Line 517 | 131,800 | 25,793 | 1,558 | 38,210 | 43,289 | - | 16,596 | - | 3,726 | 1,960 | - | - | 668 |
| 22 | Total Operating Expense | | 1,461,562 | 508,640 | 123,694 | 172,080 | 255,059 | - | 126,549 | - | 45,356 | 54,465 | - | - | 175,719 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 2,417,194 | 864,576 | 139,519 | 365,207 | 495,696 | - | 233,447 | - | 50,024 | 75,665 | - | - | 193,061 |
| 32 | | | | | | | | | | | | | | | |
| 33 | | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 2,417,194 | 864,576 | 139,519 | 365,207 | 495,696 | | 233,447 | | 50,024 | 75,665 | | | 193,061 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 4,445,514 | 4,445,514 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 385,006 | 385,006 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 405,903 | 405,903 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 2,157,872 | 2,157,872 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 7,394,295 | 7,394,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 52,504 | 52,504 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 3,089 | 3,089 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 27,424 | 27,424 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 30,411 | 30,411 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 3,044,092 | - | - | 3,044,092 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 28,678 | - | - | 28,678 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 3,186,199 | 113,429 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03560 | 0.00000 | 0.96440 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 10,580,494 | 7,507,723 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.70958 | 0.00000 | 0.29042 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 3,833,346 | - | - | - | 3,833,346 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 2,001,835 | - | - | - | - | - | 2,001,835 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 671,167 | - | - | - | - | - | - | - | 671,167 | - | - | - | - |
| 71 | Distribution Metering | | 439,628 | - | - | - | - | - | - | - | - | 439,628 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 6,945,977 | 0 | 0 | 0 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55188 | 0.00000 | 0.28820 | 0.00000 | 0.09663 | 0.06329 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 10,132,176 | 113,429 | 0 | 3,072,770 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01119 | 0.00000 | 0.30327 | 0.37833 | 0.00000 | 0.19757 | 0.00000 | 0.06624 | 0.04339 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 17,526,471 | 7,507,723 | 0 | 3,072,770 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42836 | 0.00000 | 0.17532 | 0.21872 | 0.00000 | 0.11422 | 0.00000 | 0.03829 | 0.02508 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 862,964 | 153,640 | 220,428 | 44,290 | 105,377 | - | 55,030 | - | 18,450 | 12,560 | - | - | 253,190 |
| 86 | Retail 100%, Class = # Bills | | 118,154 | - | - | - | - | - | - | - | - | - | - | - | 118,154 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 981,118 | 153,640 | 220,428 | 44,290 | 105,377 | 0 | 55,030 | 0 | 18,450 | 12,560 | 0 | 0 | 371,343 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15660 | 0.22467 | 0.04514 | 0.10741 | 0.00000 | 0.05609 | 0.00000 | 0.01881 | 0.01280 | 0.00000 | 0.00000 | 0.37849 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 58,727 | - | 58,727 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 58,727 | 0 | 58,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (1,752) | - | - | - | - | - | - | - | - | - | - | - | (1,752) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (1,752) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,752) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41269 | 0.01504 | 0.16790 | 0.21216 | 0.00000 | 0.11080 | 0.00000 | 0.03715 | 0.02436 | 0.00000 | 0.00000 | 0.01991 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 2,081,145 | 2,081,145 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 295,293 | 295,293 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 301,832 | 301,832 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 296,787 | 296,787 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 2,975,057 | 2,975,057 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 8,993 | 8,993 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 1,296 | 1,296 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 1,629 | 1,629 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 1,227 | 1,227 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 449,204 | - | - | 449,204 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 3,442 | - | - | 3,442 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 465,791 | 13,145 | 0 | 452,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02822 | 0.00000 | 0.97178 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 3,440,849 | 2,988,203 | 0 | 452,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.86845 | 0.00000 | 0.13155 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 659,467 | - | - | - | 659,467 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 494,576 | - | - | - | - | - | 494,576 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 213,125 | - | - | - | - | - | - | - | 213,125 | - | - | - | - |
| 139 | Distribution Metering | | 152,996 | - | - | - | - | - | - | - | - | 152,996 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 1,520,165 | 0 | 0 | 0 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43381 | 0.00000 | 0.32534 | 0.00000 | 0.14020 | 0.10064 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 1,985,956 | 13,145 | 0 | 452,646 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00662 | 0.00000 | 0.22792 | 0.33207 | 0.00000 | 0.24904 | 0.00000 | 0.10732 | 0.07704 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 4,961,014 | 2,988,203 | 0 | 452,646 | 659,467 | 0 | 494,576 | 0 | 213,125 | 152,996 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60234 | 0.00000 | 0.09124 | 0.13293 | 0.00000 | 0.09969 | 0.00000 | 0.04296 | 0.03084 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 452,458 | 80,554 | 115,572 | 23,221 | 55,250 | - | 28,852 | - | 9,674 | 6,585 | - | - | 132,749 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 50,202 | - | - | - | - | - | - | - | - | - | - | - | 50,202 |
| 156 | General & Intangible Plant Total | | 502,661 | 80,554 | 115,572 | 23,221 | 55,250 | 0 | 28,852 | 0 | 9,674 | 6,585 | 0 | 0 | 182,952 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16026 | 0.22992 | 0.04620 | 0.10991 | 0.00000 | 0.05740 | 0.00000 | 0.01924 | 0.01310 | 0.00000 | 0.00000 | 0.36397 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 1,382 | - | 1,382 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 1,382 | 0 | 1,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 2,560 | - | - | - | - | - | - | - | - | - | - | - | 2,560 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 2,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,560 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 5,467,616 | 3,068,757 | 116,954 | 475,867 | 714,717 | 0 | 523,429 | 0 | 222,799 | 159,581 | 0 | 0 | 185,511 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56126 | 0.02139 | 0.08703 | 0.13072 | 0.00000 | 0.09573 | 0.00000 | 0.04075 | 0.02919 | 0.00000 | 0.00000 | 0.03393 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 7,394,295 | 7,394,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (2,975,057) | (2,975,057) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 4,419,237 | 4,419,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 3,186,199 | 113,429 | 0 | 3,072,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (465,791) | (13,145) | 0 | (452,646) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 2,720,408 | 100,283 | 0 | 2,620,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03686 | 0.00000 | 0.96314 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 6,945,977 | 0 | 0 | 0 | 3,833,346 | 0 | 2,001,835 | 0 | 671,167 | 439,628 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (1,520,165) | 0 | 0 | 0 | (659,467) | 0 | (494,576) | 0 | (213,125) | (152,996) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 5,425,812 | 0 | 0 | 0 | 3,173,879 | 0 | 1,507,259 | 0 | 458,042 | 286,632 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58496 | 0.00000 | 0.27779 | 0.00000 | 0.08442 | 0.05283 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 981,118 | 153,640 | 220,428 | 44,290 | 105,377 | 0 | 55,030 | 0 | 18,450 | 12,560 | 0 | 0 | 371,343 |
| 192 | General & Intangible Reserve | | (502,661) | (80,554) | (115,572) | (23,221) | (55,250) | 0 | (28,852) | 0 | (9,674) | (6,585) | 0 | 0 | (182,952) |
| 193 | General & Intangible Net Plant | | 478,457 | 73,085 | 104,856 | 21,068 | 50,127 | 0 | 26,177 | 0 | 8,777 | 5,975 | 0 | 0 | 188,392 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15275 | 0.21915 | 0.04403 | 0.10477 | 0.00000 | 0.05471 | 0.00000 | 0.01834 | 0.01249 | 0.00000 | 0.00000 | 0.39375 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 58,727 | 0 | 58,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (1,382) | 0 | (1,382) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 57,345 | 0 | 57,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (1,752) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,752) |
| 202 | Other Reserve | | (2,560) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (2,560) |
| 203 | Other Net Plant | | (4,312) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (4,312) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 207 | Total Reserve | | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | 0 | (523,429) | 0 | (222,799) | (159,581) | 0 | 0 | (185,511) |
| 208 | Total Net Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | 0 | 1,533,436 | 0 | 466,819 | 292,607 | 0 | 0 | 184,080 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.35066 | 0.01238 | 0.20166 | 0.24616 | 0.00000 | 0.11708 | 0.00000 | 0.03564 | 0.02234 | 0.00000 | 0.00000 | 0.01406 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 125,236 | 125,236 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 21,236 | 21,236 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 9,362 | 9,362 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 159,339 | 159,339 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 121,674 | - | - | 121,674 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 116,188 | - | - | - | 116,188 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 26,927 | - | - | - | - | - | 26,927 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 3,810 | - | - | - | - | - | - | - | 3,810 | - | - | - | - |
| 223 | Distribution Metering | | 2,467 | - | - | - | - | - | - | - | - | 2,467 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 8,680 | 1,545 | 2,217 | 445 | 1,060 | - | 553 | - | 186 | 126 | - | - | 2,547 |
| 227 | Retail 100%, Class = Net Plant | | (8,303) | (2,911) | (103) | (1,674) | (2,044) | - | (972) | - | (296) | (185) | - | - | (117) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | 0 | 26,508 | 0 | 3,700 | 2,408 | 0 | 0 | 2,430 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53494 | 0.00360 | 0.20532 | 0.19639 | 0.00000 | 0.04519 | 0.00000 | 0.00631 | 0.00410 | 0.00000 | 0.00000 | 0.00414 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 61,571 | 61,571 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 717 | 717 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 10,512 | - | - | 10,512 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 1,649 | - | - | - | 1,649 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2,208 | 393 | 564 | 113 | 270 | - | 141 | - | 47 | 32 | - | - | 648 |
| 239 | Plant Held for Future Use Total | | 76,656 | 62,681 | 564 | 10,625 | 1,918 | 0 | 141 | 0 | 47 | 32 | 0 | 0 | 648 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81769 | 0.00736 | 0.13861 | 0.02502 | 0.00000 | 0.00184 | 0.00000 | 0.00062 | 0.00042 | 0.00000 | 0.00000 | 0.00845 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 40,862 | 40,862 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 2,622 | 2,622 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 2,864 | 2,864 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 57,515 | - | 57,515 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 49,509 | - | 49,509 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 612 | 612 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (235,190) | (38,364) | (54,821) | (12,976) | (28,542) | - | (14,032) | - | (7,021) | (5,782) | - | - | (73,652) |
| 255 | Retail 100%, Class = # Bills | | 126,818 | - | - | - | - | - | - | - | - | - | - | - | 126,818 |
| 256 | Retail 100%, Class = Prod | | (126,397) | (126,397) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 272,569 | 95,580 | 3,376 | 54,968 | 67,097 | - | 31,913 | - | 9,715 | 6,090 | - | - | 3,831 |
| 258 | Retail 100%, Class = T&D | | (56,550) | (633) | - | (17,150) | (21,395) | - | (11,173) | - | (3,746) | (2,454) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 1,404 | - | - | - | - | - | - | - | - | 1,404 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (5,537) | (5,537) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 240,112 | 99,091 | 3,611 | 40,316 | 50,943 | - | 26,603 | - | 8,919 | 5,849 | - | - | 4,780 |
| 264 | Gross Trans Plant | | (7,414) | (264) | - | (7,150) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | 0 | 33,312 | 0 | 7,868 | 5,106 | 0 | 0 | 61,777 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19361 | 0.16270 | 0.15945 | 0.18720 | 0.00000 | 0.09157 | 0.00000 | 0.02163 | 0.01404 | 0.00000 | 0.00000 | 0.16981 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 18,564,563 | 7,661,363 | 279,155 | 3,117,060 | 3,938,723 | 0 | 2,056,865 | 0 | 689,617 | 452,188 | 0 | 0 | 369,591 |
| 271 | Accumulated Depreciation | | (5,467,616) | (3,068,757) | (116,954) | (475,867) | (714,717) | 0 | (523,429) | 0 | (222,799) | (159,581) | 0 | 0 | (185,511) |
| 272 | Net Electric Plant in Service | | 13,096,948 | 4,592,606 | 162,201 | 2,641,193 | 3,224,006 | 0 | 1,533,436 | 0 | 466,819 | 292,607 | 0 | 0 | 184,080 |
| 273 | Construction Work in Progress | | 586,615 | 313,806 | 2,114 | 120,445 | 115,204 | 0 | 26,508 | 0 | 3,700 | 2,408 | 0 | 0 | 2,430 |
| 274 | Plant Held for Future Use | | 76,656 | 62,681 | 564 | 10,625 | 1,918 | 0 | 141 | 0 | 47 | 32 | 0 | 0 | 648 |
| 275 | Working Capital | | 363,798 | 70,435 | 59,190 | 58,007 | 68,103 | 0 | 33,312 | 0 | 7,868 | 5,106 | 0 | 0 | 61,777 |
| 276 | Total Rate Base | | 14,124,017 | 5,039,528 | 224,070 | 2,830,270 | 3,409,232 | 0 | 1,593,397 | 0 | 478,434 | 300,153 | 0 | 0 | 248,935 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.35681 | 0.01586 | 0.20039 | 0.24138 | 0.00000 | 0.11281 | 0.00000 | 0.03387 | 0.02125 | 0.00000 | 0.00000 | 0.01762 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 2,346,968 | 794,350 | 139,519 | 365,207 | 495,696 | - | 233,447 | - | 50,024 | 75,665 | - | - | 193,061 |
| 282 | Production Solar Demand | | 70,226 | 70,226 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 285 | Retail Revenue | | 2,417,194 | 864,576 | 139,519 | 365,207 | 495,696 | - | 233,447 | - | 50,024 | 75,665 | - | - | 193,061 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 2,417,194 | 864,576 | 139,519 | 365,207 | 495,696 | 0 | 233,447 | 0 | 50,024 | 75,665 | 0 | 0 | 193,061 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.35768 | 0.05772 | 0.15109 | 0.20507 | 0.00000 | 0.09658 | 0.00000 | 0.02070 | 0.03130 | 0.00000 | 0.00000 | 0.07987 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 2,327,666 | 838,905 | 137,966 | 333,837 | 452,643 | - | 222,531 | - | 75,433 | 73,712 | - | - | 192,639 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 2,327,666 | 838,905 | 137,966 | 333,837 | 452,643 | - | 222,531 | - | 75,433 | 73,712 | - | - | 192,639 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36041 | 0.05927 | 0.14342 | 0.19446 | 0.00000 | 0.09560 | 0.00000 | 0.03241 | 0.03167 | 0.00000 | 0.00000 | 0.08276 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 6,772 | - | - | 6,772 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 154 | - | - | - | 154 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 5,642 | - | - | - | - | - | 5,642 | - | - | - | - | - | - |
| 301 | Distribution Service | | 29,123 | - | - | - | - | - | - | - | 29,123 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 240 | - | - | - | - | - | - | - | - | - | - | - | 240 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 341 | 122 | 5 | 68 | 82 | - | 38 | - | 12 | 7 | - | - | 6 |
| 307 | Total Revenue Credits | | 42,272 | 122 | 5 | 6,841 | 236 | 0 | 5,681 | 0 | 29,134 | 7 | 0 | 0 | 246 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00288 | 0.00013 | 0.16183 | 0.00559 | 0.00000 | 0.13438 | 0.00000 | 0.68922 | 0.00017 | 0.00000 | 0.00000 | 0.00581 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 23,885 | 23,885 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 1,924 | 1,924 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 3,793 | 3,793 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 11,243 | 11,243 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 40,845 | 40,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 53,991 | - | 53,991 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 4,331 | - | 4,331 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 4,387 | - | 4,387 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 4,313 | - | 4,313 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 67,023 | 0 | 67,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 107,868 | 40,845 | 67,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.37866 | 0.62134 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 130 | 130 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 68 | 68 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 75 | 75 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 14,664 | - | - | 14,664 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 71 | - | - | 71 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 15,015 | 280 | 0 | 14,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01865 | 0.00000 | 0.98135 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 33,423 | - | - | - | 33,423 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 15,817 | - | - | - | - | - | 15,817 | - | - | - | - | - | - |
| 344 | Distribution Service | | 9,647 | - | - | - | - | - | - | - | 9,647 | - | - | - | - |
| 345 | Distribution Metering | | 8,267 | - | - | - | - | - | - | - | - | 8,267 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 67,154 | 0 | 0 | 0 | 33,423 | 0 | 15,817 | 0 | 9,647 | 8,267 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49770 | 0.00000 | 0.23554 | 0.00000 | 0.14365 | 0.12310 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 195 | - | - | - | - | - | - | - | - | 195 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 74,854 | - | - | - | - | - | - | - | - | - | - | - | 74,854 |
| 356 | Customer Accounting O&M | | 75,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 | 0 | 0 | 74,854 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00259 | 0.00000 | 0.00000 | 0.99741 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 3,052 | - | - | - | - | - | - | - | - | - | - | - | 3,052 |
| 361 | Customer Serv & Info. O&M | | 3,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,052 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 14,723 | - | - | - | - | - | - | - | - | - | - | - | 14,723 |
| 366 | Sales O&M | | 14,723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,723 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 139,264 | 24,794 | 35,572 | 7,147 | 17,006 | - | 8,881 | - | 2,977 | 2,027 | - | - | 40,859 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 14,615 | 6,031 | 220 | 2,454 | 3,101 | - | 1,619 | - | 543 | 356 | - | - | 291 |
| 373 | Retail 100%, Class = # Bills | | 4,353 | - | - | - | - | - | - | - | - | - | - | - | 4,353 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 158,231 | 30,825 | 35,792 | 9,601 | 20,106 | 0 | 10,500 | 0 | 3,520 | 2,383 | 0 | 0 | 45,503 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19481 | 0.22620 | 0.06068 | 0.12707 | 0.00000 | 0.06636 | 0.00000 | 0.02225 | 0.01506 | 0.00000 | 0.00000 | 0.28757 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 441,092 | 71,951 | 102,815 | 24,336 | 53,529 | 0 | 26,317 | 0 | 13,167 | 10,844 | 0 | 0 | 138,132 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16312 | 0.23309 | 0.05517 | 0.12136 | 0.00000 | 0.05966 | 0.00000 | 0.02985 | 0.02459 | 0.00000 | 0.00000 | 0.31316 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 1,741 | | | | | | | | | | | | 1,741 |
| 390 | Total Adjusted O&M | | 442,833 | 71,951 | 102,815 | 24,336 | 53,529 | - | 26,317 | - | 13,167 | 10,844 | - | - | 139,873 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 210,746 | 210,746 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 35,998 | 35,998 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 18,421 | 18,421 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 81,401 | 81,401 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 346,565 | 346,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 970 | 970 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 57 | 57 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 562 | 562 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 638 | 638 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 77,520 | - | - | 77,520 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 631 | - | - | 631 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 80,378 | 2,227 | 0 | 78,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02771 | 0.00000 | 0.97229 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 426,943 | 348,793 | 0 | 78,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81695 | 0.00000 | 0.18305 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 116,719 | - | - | - | 116,719 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 63,579 | - | - | - | - | - | 63,579 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 22,250 | - | - | - | - | - | - | - | 22,250 | - | - | - | - |
| 423 | Distribution Metering | | 29,260 | - | - | - | - | - | - | - | - | 29,260 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 231,809 | 0 | 0 | 0 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.50352 | 0.00000 | 0.27427 | 0.00000 | 0.09599 | 0.12623 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 312,187 | 2,227 | 0 | 78,151 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00713 | 0.00000 | 0.25033 | 0.37388 | 0.00000 | 0.20366 | 0.00000 | 0.07127 | 0.09373 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 658,752 | 348,793 | 0 | 78,151 | 116,719 | 0 | 63,579 | 0 | 22,250 | 29,260 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52947 | 0.00000 | 0.11863 | 0.17718 | 0.00000 | 0.09651 | 0.00000 | 0.03378 | 0.04442 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 43,288 | 7,707 | 11,057 | 2,222 | 5,286 | - | 2,760 | - | 925 | 630 | - | - | 12,700 |
| 438 | Retail 100%, Class = # Bills | | 11,741 | - | - | - | - | - | - | - | - | - | - | - | 11,741 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 55,029 | 7,707 | 11,057 | 2,222 | 5,286 | 0 | 2,760 | 0 | 925 | 630 | 0 | 0 | 24,442 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14005 | 0.20093 | 0.04037 | 0.09606 | 0.00000 | 0.05016 | 0.00000 | 0.01682 | 0.01145 | 0.00000 | 0.00000 | 0.44416 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 3,756 | - | 3,756 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 3,756 | 0 | 3,756 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 5,583 | - | - | - | - | - | - | - | - | - | - | - | 5,583 |
| 451 | Retail 100%, Class = Net Plant | | 12,611 | 4,422 | 156 | 2,543 | 3,104 | - | 1,477 | - | 449 | 282 | - | - | 177 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 8,444 | - | - | - | - | - | - | - | - | 8,444 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 2,734 | 2,734 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 29,372 | 7,156 | 156 | 2,543 | 3,104 | 0 | 1,477 | 0 | 449 | 8,726 | 0 | 0 | 5,760 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 746,910 | 363,656 | 14,969 | 82,916 | 125,110 | 0 | 67,815 | 0 | 23,625 | 38,616 | 0 | 0 | 30,202 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48688 | 0.02004 | 0.11101 | 0.16750 | 0.00000 | 0.09079 | 0.00000 | 0.03163 | 0.05170 | 0.00000 | 0.00000 | 0.04044 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10,765 | 1,917 | 2,750 | 552 | 1,315 | - | 686 | - | 230 | 157 | - | - | 3,158 |
| 466 | Net Total Plant | | 129,878 | 45,543 | 1,608 | 26,192 | 31,971 | - | 15,207 | - | 4,629 | 2,902 | - | - | 1,825 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 140,643 | 47,460 | 4,358 | 26,744 | 33,286 | 0 | 15,893 | 0 | 4,859 | 3,058 | 0 | 0 | 4,984 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.33745 | 0.03099 | 0.19016 | 0.23667 | 0.00000 | 0.11300 | 0.00000 | 0.03455 | 0.02175 | 0.00000 | 0.00000 | 0.03544 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 2,459,466 | 864,698 | 139,525 | 372,047 | 495,932 | 0 | 239,127 | 0 | 79,159 | 75,672 | 0 | 0 | 193,307 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 1,329,761 | 482,847 | 122,135 | 133,870 | 211,771 | 0 | 109,952 | 0 | 41,630 | 52,505 | 0 | 0 | 175,051 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,129,705 | 381,850 | 17,389 | 238,177 | 284,161 | 0 | 129,175 | 0 | 37,529 | 23,167 | 0 | 0 | 18,256 |
| 478 | Interest Expense | Line 8 x WACC | 265,984 | 94,905 | 4,220 | 53,300 | 64,203 | - | 30,007 | - | 9,010 | 5,652 | - | - | 4,688 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 863,721 | 286,946 | 13,170 | 184,878 | 219,958 | - | 99,168 | - | 28,519 | 17,514 | - | - | 13,568 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 863,721 | 286,946 | 13,170 | 184,878 | 219,958 | 0 | 99,168 | 0 | 28,519 | 17,514 | 0 | 0 | 13,568 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 484 | State Temporary Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 416,348 | 102,321 | 6,443 | 109,762 | 125,042 | 0 | 49,601 | 0 | 11,900 | 6,618 | 0 | 0 | 4,662 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 22,899 | 5,628 | 354 | 6,037 | 6,877 | - | 2,728 | - | 655 | 364 | - | - | 256 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 48,229 | 16,081 | 735 | 10,290 | 12,251 | - | 5,534 | - | 1,595 | 981 | - | - | 761 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 863,721 | 286,946 | 13,170 | 184,878 | 219,958 | - | 99,168 | - | 28,519 | 17,514 | - | - | 13,568 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (22,899) | (5,628) | (354) | (6,037) | (6,877) | - | (2,728) | - | (655) | (364) | - | - | (256) |
| 497 | Fed. Taxable Income | Ln 493:496 | 393,449 | 96,693 | 6,088 | 103,725 | 118,165 | - | 46,873 | - | 11,246 | 6,254 | - | - | 4,405 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 82,624 | 20,306 | 1,279 | 21,782 | 24,815 | - | 9,843 | - | 2,362 | 1,313 | - | - | 925 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 82,624 | 20,306 | 1,279 | 21,782 | 24,815 | - | 9,843 | - | 2,362 | 1,313 | - | - | 925 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (5,319) | (2,195) | (80) | (893) | (1,129) | - | (589) | - | (198) | (130) | - | - | (106) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 83,571 | 9,712 | 823 | 27,920 | 31,037 | - | 11,062 | - | 2,130 | 979 | - | - | (93) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 105,523 | 25,933 | 1,633 | 27,819 | 31,692 | - | 12,571 | - | 3,016 | 1,677 | - | - | 1,181 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 116,725 | 48,171 | 1,755 | 19,599 | 24,765 | - | 12,933 | - | 4,336 | 2,843 | - | - | 2,324 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 514 | Total Amortization of ITC | Line 504 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 515 | Total Amortization of PTC | Line 505 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 131,800 | 25,793 | 1,558 | 38,210 | 43,289 | - | 16,596 | - | 3,726 | 1,960 | - | - | 668 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |
| 524 | Interest Expense | Line 8 x WACC | (265,984) | (94,905) | (4,220) | (53,300) | (64,203) | - | (30,007) | - | (9,010) | (5,652) | - | - | (4,688) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 533 | Base for FIT Computation | Ln 523:532 | 290,814 | 68,129 | 4,509 | 78,583 | 89,105 | - | 34,813 | - | 8,141 | 4,453 | - | - | 3,082 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 77,305 | 18,110 | 1,199 | 20,889 | 23,686 | - | 9,254 | - | 2,164 | 1,184 | - | - | 819 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (76) | (31) | (1) | (13) | (16) | - | (8) | - | (3) | (2) | - | - | (2) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (1,917) | (791) | (29) | (322) | (407) | - | (212) | - | (71) | (47) | - | - | (38) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (73,935) | (41,497) | (1,581) | (6,435) | (9,665) | - | (7,078) | - | (3,013) | (2,158) | - | - | (2,509) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (14,520) | (5,992) | (218) | (2,438) | (3,081) | - | (1,609) | - | (539) | (354) | - | - | (289) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (13,143) | (30,201) | (631) | 11,682 | 10,518 | - | 346 | - | (1,462) | (1,376) | - | - | (2,018) |
| 541 | Total FIT - Deferred | Line 532 | 96,715 | 39,913 | 1,454 | 16,239 | 20,519 | - | 10,716 | - | 3,593 | 2,356 | - | - | 1,925 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 83,571 | 9,712 | 823 | 27,920 | 31,037 | - | 11,062 | - | 2,130 | 979 | - | - | (93) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 997,904 | 356,058 | 15,831 | 199,967 | 240,872 | - | 112,578 | - | 33,803 | 21,207 | - | - | 17,588 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Residential by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (265,984) | (94,905) | (4,220) | (53,300) | (64,203) | - | (30,007) | - | (9,010) | (5,652) | - | - | (4,688) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 13,172 | 5,436 | 198 | 2,212 | 2,795 | - | 1,459 | - | 489 | 321 | - | - | 262 |
| 548 | Temporary State Differences | JSS Sch. 12 | (460,545) | (190,061) | (6,925) | (77,327) | (97,711) | - | (51,026) | - | (17,108) | (11,218) | - | - | (9,169) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |
| 550 | Net FIT Allowable | Line 542 | 83,571 | 9,712 | 823 | 27,920 | 31,037 | - | 11,062 | - | 2,130 | 979 | - | - | (93) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 393,449 | 96,693 | 6,088 | 103,725 | 118,165 | - | 46,873 | - | 11,246 | 6,254 | - | - | 4,405 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 22,899 | 5,628 | 354 | 6,037 | 6,877 | - | 2,728 | - | 655 | 364 | - | - | 256 |
| 555 | Total SIT - Deferred | Line 549 | 25,330 | 10,453 | 381 | 4,253 | 5,374 | - | 2,806 | - | 941 | 617 | - | - | 504 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 48,229 | 16,081 | 735 | 10,290 | 12,251 | - | 5,534 | - | 1,595 | 981 | - | - | 761 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 131,800 | 25,793 | 1,558 | 38,210 | 43,289 | - | 16,596 | - | 3,726 | 1,960 | - | - | 668 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.19569 | 0.01182 | 0.28991 | 0.32844 | 0.00000 | 0.12592 | 0.00000 | 0.02827 | 0.01487 | 0.00000 | 0.00000 | 0.00507 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 15,352 | 15,352 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 2,677 | 2,677 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 2,159 | 2,159 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 67 | 67 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 21,907 | - | 21,907 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 2,712 | - | 2,712 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 1,154 | - | 1,154 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 3,533 | - | 3,533 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 49,562 | 20,256 | 29,306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 6,059 | 171 | - | 5,888 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 25,386 | - | - | - | 14,010 | - | 7,316 | - | 2,453 | 1,607 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 81,008 | 20,427 | 29,306 | 5,888 | 14,010 | 0 | 7,316 | 0 | 2,453 | 1,607 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 24,344 | - | - | - | - | - | - | - | - | 63 | - | - | 24,281 |
| 578 | Customer Service & Info. | | 4,429 | - | - | - | - | - | - | - | - | - | - | - | 4,429 |
| 579 | Sales | | 4,953 | - | - | - | - | - | - | - | - | - | - | - | 4,953 |
| 580 | Subtotal before Admin & Gen | | 114,733 | 20,427 | 29,306 | 5,888 | 14,010 | - | 7,316 | - | 2,453 | 1,670 | - | - | 33,662 |
| 581 | Admin & General | | 51,413 | 9,153 | 13,133 | 2,639 | 6,278 | - | 3,279 | - | 1,099 | 748 | - | - | 15,084 |
| 582 | Total | | 166,146 | 29,580 | 42,439 | 8,527 | 20,288 | - | 10,595 | - | 3,552 | 2,418 | - | - | 48,747 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17804 | 0.25543 | 0.05132 | 0.12211 | 0.00000 | 0.06377 | 0.00000 | 0.02138 | 0.01455 | 0.00000 | 0.00000 | 0.29340 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | - | 170,763 | - | 50,117 | 45,923 | - | - | 26,891 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | - | (43,456) | - | (16,192) | (16,207) | - | - | (13,497) |
| 4 | Net Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | - | 127,307 | - | 33,926 | 29,716 | - | - | 13,393 |
| 5 | Construction Work in Progress | Line 229 | 50,664 | 26,953 | 218 | 10,199 | 10,403 | - | 2,201 | - | 269 | 245 | - | - | 177 |
| 6 | Plant Held for Future Use | Line 239 | 6,580 | 5,384 | 58 | 900 | 173 | - | 12 | - | 3 | 3 | - | - | 47 |
| 7 | Working Capital | Line 265 | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | - | 2,766 | - | 572 | 519 | - | - | 4,495 |
| 8 | Total Rate Base | | 1,219,140 | 432,846 | 23,133 | 239,653 | 307,859 | - | 132,285 | - | 34,770 | 30,483 | - | - | 18,112 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 209,001 | 74,259 | 14,404 | 30,924 | 44,762 | - | 19,381 | - | 3,635 | 7,684 | - | - | 13,952 |
| 12 | Revenue Credits | Line 307 | 3,219 | 10 | 1 | 579 | 21 | - | 472 | - | 2,117 | 1 | - | - | 18 |
| 13 | Total Revenue | | 212,220 | 74,269 | 14,404 | 31,503 | 44,784 | - | 19,853 | - | 5,753 | 7,685 | - | - | 13,970 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 38,014 | 6,180 | 10,614 | 2,061 | 4,834 | - | 2,185 | - | 957 | 1,101 | - | - | 10,082 |
| 17 | Depreciation | Line 460 | 64,565 | 31,234 | 1,545 | 7,021 | 11,298 | - | 5,630 | - | 1,717 | 3,922 | - | - | 2,197 |
| 18 | Tax Other Than Income Tax | Line 470 | 12,142 | 4,076 | 450 | 2,265 | 3,006 | - | 1,319 | - | 353 | 311 | - | - | 363 |
| 19 | Gain/Loss on Disposition | | (54) | (19) | (1) | (11) | (14) | - | (6) | - | (2) | (1) | - | - | (1) |
| 20 | Operating Expense before Tax | | 114,667 | 41,472 | 12,609 | 11,335 | 19,123 | - | 9,128 | - | 3,025 | 5,332 | - | - | 12,641 |
| 21 | Income Tax Expense | Line 517 | 11,417 | 2,215 | 161 | 3,235 | 3,909 | - | 1,378 | - | 271 | 199 | - | - | 49 |
| 22 | Total Operating Expense | | 126,084 | 43,687 | 12,770 | 14,571 | 23,032 | - | 10,506 | - | 3,296 | 5,531 | - | - | 12,690 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 209,001 | 74,259 | 14,404 | 30,924 | 44,762 | - | 19,381 | - | 3,635 | 7,684 | - | - | 13,952 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 209,001 | 74,259 | 14,404 | 30,924 | 44,762 | | 19,381 | | 3,635 | 7,684 | | | 13,952 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 381,826 | 381,826 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 33,068 | 33,068 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 34,863 | 34,863 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 185,340 | 185,340 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 635,097 | 635,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 4,510 | 4,510 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 265 | 265 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 2,355 | 2,355 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,612 | 2,612 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 257,758 | - | - | 257,758 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 2,428 | - | - | 2,428 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 269,929 | 9,742 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03609 | 0.00000 | 0.96391 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 905,026 | 644,840 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71251 | 0.00000 | 0.28749 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 346,158 | - | - | - | 346,158 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 166,194 | - | - | - | - | - | 166,194 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 48,776 | - | - | - | - | - | - | - | 48,776 | - | - | - | - |
| 71 | Distribution Metering | | 44,648 | - | - | - | - | - | - | - | - | 44,648 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 605,776 | 0 | 0 | 0 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.57143 | 0.00000 | 0.27435 | 0.00000 | 0.08052 | 0.07370 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 875,705 | 9,742 | 0 | 260,186 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01113 | 0.00000 | 0.29712 | 0.39529 | 0.00000 | 0.18978 | 0.00000 | 0.05570 | 0.05098 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 1,510,802 | 644,840 | 0 | 260,186 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.42682 | 0.00000 | 0.17222 | 0.22912 | 0.00000 | 0.11000 | 0.00000 | 0.03229 | 0.02955 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 74,825 | 13,196 | 22,757 | 3,750 | 9,516 | - | 4,569 | - | 1,341 | 1,276 | - | - | 18,422 |
| 86 | Retail 100%, Class = # Bills | | 8,597 | - | - | - | - | - | - | - | - | - | - | - | 8,597 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 83,422 | 13,196 | 22,757 | 3,750 | 9,516 | 0 | 4,569 | 0 | 1,341 | 1,276 | 0 | 0 | 27,018 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.15819 | 0.27279 | 0.04495 | 0.11407 | 0.00000 | 0.05476 | 0.00000 | 0.01607 | 0.01529 | 0.00000 | 0.00000 | 0.32387 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 6,063 | - | 6,063 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 6,063 | 0 | 6,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (127) | - | - | - | - | - | - | - | - | - | - | - | (127) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (127) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (127) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.41123 | 0.01801 | 0.16494 | 0.22227 | 0.00000 | 0.10672 | 0.00000 | 0.03132 | 0.02870 | 0.00000 | 0.00000 | 0.01681 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 178,750 | 178,750 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 25,363 | 25,363 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 25,924 | 25,924 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 25,491 | 25,491 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 255,528 | 255,528 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 772 | 772 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 111 | 111 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 140 | 140 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 105 | 105 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 38,036 | - | - | 38,036 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 291 | - | - | 291 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 39,457 | 1,129 | 0 | 38,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02862 | 0.00000 | 0.97138 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 294,985 | 256,657 | 0 | 38,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87007 | 0.00000 | 0.12993 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 59,551 | - | - | - | 59,551 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 41,060 | - | - | - | - | - | 41,060 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 15,489 | - | - | - | - | - | - | - | 15,489 | - | - | - | - |
| 139 | Distribution Metering | | 15,538 | - | - | - | - | - | - | - | - | 15,538 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 131,638 | 0 | 0 | 0 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.45239 | 0.00000 | 0.31192 | 0.00000 | 0.11766 | 0.11804 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 171,095 | 1,129 | 0 | 38,328 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00660 | 0.00000 | 0.22401 | 0.34806 | 0.00000 | 0.23999 | 0.00000 | 0.09053 | 0.09081 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 426,623 | 256,657 | 0 | 38,328 | 59,551 | 0 | 41,060 | 0 | 15,489 | 15,538 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60160 | 0.00000 | 0.08984 | 0.13959 | 0.00000 | 0.09624 | 0.00000 | 0.03631 | 0.03642 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 39,231 | 6,919 | 11,931 | 1,966 | 4,989 | - | 2,395 | - | 703 | 669 | - | - | 9,659 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 3,653 | - | - | - | - | - | - | - | - | - | - | - | 3,653 |
| 156 | General & Intangible Plant Total | | 42,884 | 6,919 | 11,931 | 1,966 | 4,989 | 0 | 2,395 | 0 | 703 | 669 | 0 | 0 | 13,311 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.16134 | 0.27823 | 0.04585 | 0.11634 | 0.00000 | 0.05586 | 0.00000 | 0.01639 | 0.01560 | 0.00000 | 0.00000 | 0.31040 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 143 | - | 143 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 143 | 0 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 186 | - | - | - | - | - | - | - | - | - | - | - | 186 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 469,836 | 263,576 | 12,074 | 40,294 | 64,540 | 0 | 43,456 | 0 | 16,192 | 16,207 | 0 | 0 | 13,497 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.56100 | 0.02570 | 0.08576 | 0.13737 | 0.00000 | 0.09249 | 0.00000 | 0.03446 | 0.03449 | 0.00000 | 0.00000 | 0.02873 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 635,097 | 635,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (255,528) | (255,528) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 379,569 | 379,569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 269,929 | 9,742 | 0 | 260,186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (39,457) | (1,129) | 0 | (38,328) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 230,472 | 8,613 | 0 | 221,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03737 | 0.00000 | 0.96263 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 605,776 | 0 | 0 | 0 | 346,158 | 0 | 166,194 | 0 | 48,776 | 44,648 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (131,638) | 0 | 0 | 0 | (59,551) | 0 | (41,060) | 0 | (15,489) | (15,538) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 474,138 | 0 | 0 | 0 | 286,607 | 0 | 125,134 | 0 | 33,288 | 29,110 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.60448 | 0.00000 | 0.26392 | 0.00000 | 0.07021 | 0.06139 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 83,422 | 13,196 | 22,757 | 3,750 | 9,516 | 0 | 4,569 | 0 | 1,341 | 1,276 | 0 | 0 | 27,018 |
| 192 | General & Intangible Reserve | | (42,884) | (6,919) | (11,931) | (1,966) | (4,989) | 0 | (2,395) | 0 | (703) | (669) | 0 | 0 | (13,311) |
| 193 | General & Intangible Net Plant | | 40,538 | 6,277 | 10,825 | 1,784 | 4,527 | 0 | 2,173 | 0 | 638 | 607 | 0 | 0 | 13,707 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.15485 | 0.26704 | 0.04401 | 0.11166 | 0.00000 | 0.05361 | 0.00000 | 0.01573 | 0.01497 | 0.00000 | 0.00000 | 0.33813 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 6,063 | 0 | 6,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (143) | 0 | (143) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 5,920 | 0 | 5,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (127) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (127) |
| 202 | Other Reserve | | (186) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (186) |
| 203 | Other Net Plant | | (314) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (314) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 207 | Total Reserve | | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | 0 | (43,456) | 0 | (16,192) | (16,207) | 0 | 0 | (13,497) |
| 208 | Total Net Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | 0 | 127,307 | 0 | 33,926 | 29,716 | 0 | 0 | 13,393 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.34898 | 0.01481 | 0.19786 | 0.25757 | 0.00000 | 0.11263 | 0.00000 | 0.03001 | 0.02629 | 0.00000 | 0.00000 | 0.01185 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 10,757 | 10,757 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,824 | 1,824 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 804 | 804 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 13,686 | 13,686 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 10,303 | - | - | 10,303 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 10,492 | - | - | - | 10,492 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 2,236 | - | - | - | - | - | 2,236 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 277 | - | - | - | - | - | - | - | 277 | - | - | - | - |
| 223 | Distribution Metering | | 251 | - | - | - | - | - | - | - | - | 251 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 753 | 133 | 229 | 38 | 96 | - | 46 | - | 13 | 13 | - | - | 185 |
| 227 | Retail 100%, Class = Net Plant | | (717) | (250) | (11) | (142) | (185) | - | (81) | - | (22) | (19) | - | - | (8) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 50,664 | 26,953 | 218 | 10,199 | 10,403 | 0 | 2,201 | 0 | 269 | 245 | 0 | 0 | 177 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53199 | 0.00431 | 0.20130 | 0.20534 | 0.00000 | 0.04344 | 0.00000 | 0.00531 | 0.00483 | 0.00000 | 0.00000 | 0.00349 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 5,288 | 5,288 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 890 | - | - | 890 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 149 | - | - | - | 149 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 191 | 34 | 58 | 10 | 24 | - | 12 | - | 3 | 3 | - | - | 47 |
| 239 | Plant Held for Future Use Total | | 6,580 | 5,384 | 58 | 900 | 173 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.81815 | 0.00885 | 0.13672 | 0.02632 | 0.00000 | 0.00178 | 0.00000 | 0.00052 | 0.00050 | 0.00000 | 0.00000 | 0.00716 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 3,510 | 3,510 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 225 | 225 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 246 | 246 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 5,938 | - | 5,938 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,111 | - | 5,111 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 53 | 53 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (20,252) | (3,295) | (5,660) | (1,099) | (2,577) | - | (1,165) | - | (510) | (587) | - | - | (5,359) |
| 255 | Retail 100%, Class = # Bills | | 9,227 | - | - | - | - | - | - | - | - | - | - | - | 9,227 |
| 256 | Retail 100%, Class = Prod | | (10,856) | (10,856) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 23,524 | 8,209 | 348 | 4,654 | 6,059 | - | 2,649 | - | 706 | 618 | - | - | 279 |
| 258 | Retail 100%, Class = T&D | | (4,888) | (54) | - | (1,452) | (1,932) | - | (928) | - | (272) | (249) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 143 | - | - | - | - | - | - | - | - | 143 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (476) | (476) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 20,696 | 8,511 | 373 | 3,414 | 4,600 | - | 2,209 | - | 648 | 594 | - | - | 348 |
| 264 | Gross Trans Plant | | (628) | (23) | - | (605) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | 0 | 2,766 | 0 | 572 | 519 | 0 | 0 | 4,495 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.19161 | 0.19354 | 0.15557 | 0.19478 | 0.00000 | 0.08759 | 0.00000 | 0.01811 | 0.01642 | 0.00000 | 0.00000 | 0.14236 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 1,600,159 | 658,036 | 28,819 | 263,936 | 355,673 | 0 | 170,763 | 0 | 50,117 | 45,923 | 0 | 0 | 26,891 |
| 271 | Accumulated Depreciation | | (469,836) | (263,576) | (12,074) | (40,294) | (64,540) | 0 | (43,456) | 0 | (16,192) | (16,207) | 0 | 0 | (13,497) |
| 272 | Net Electric Plant in Service | | 1,130,323 | 394,460 | 16,745 | 223,643 | 291,133 | 0 | 127,307 | 0 | 33,926 | 29,716 | 0 | 0 | 13,393 |
| 273 | Construction Work in Progress | | 50,664 | 26,953 | 218 | 10,199 | 10,403 | 0 | 2,201 | 0 | 269 | 245 | 0 | 0 | 177 |
| 274 | Plant Held for Future Use | | 6,580 | 5,384 | 58 | 900 | 173 | 0 | 12 | 0 | 3 | 3 | 0 | 0 | 47 |
| 275 | Working Capital | | 31,573 | 6,050 | 6,111 | 4,912 | 6,150 | 0 | 2,766 | 0 | 572 | 519 | 0 | 0 | 4,495 |
| 276 | Total Rate Base | | 1,219,140 | 432,846 | 23,133 | 239,653 | 307,859 | 0 | 132,285 | 0 | 34,770 | 30,483 | 0 | 0 | 18,112 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.35504 | 0.01897 | 0.19658 | 0.25252 | 0.00000 | 0.10851 | 0.00000 | 0.02852 | 0.02500 | 0.00000 | 0.00000 | 0.01486 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 202,969 | 68,227 | 14,404 | 30,924 | 44,762 | - | 19,381 | - | 3,635 | 7,684 | - | - | 13,952 |
| 282 | Production Solar Demand | | 6,032 | 6,032 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 209,001 | 74,259 | 14,404 | 30,924 | 44,762 | - | 19,381 | - | 3,635 | 7,684 | - | - | 13,952 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 209,001 | 74,259 | 14,404 | 30,924 | 44,762 | 0 | 19,381 | 0 | 3,635 | 7,684 | 0 | 0 | 13,952 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.35530 | 0.06892 | 0.14796 | 0.21417 | 0.00000 | 0.09273 | 0.00000 | 0.01739 | 0.03677 | 0.00000 | 0.00000 | 0.06675 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 200,803 | 72,054 | 14,243 | 28,268 | 40,874 | - | 18,475 | - | 5,482 | 7,486 | - | - | 13,921 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 200,803 | 72,054 | 14,243 | 28,268 | 40,874 | - | 18,475 | - | 5,482 | 7,486 | - | - | 13,921 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.35883 | 0.07093 | 0.14077 | 0.20356 | 0.00000 | 0.09200 | 0.00000 | 0.02730 | 0.03728 | 0.00000 | 0.00000 | 0.06933 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 573 | - | - | 573 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 14 | - | - | - | 14 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 468 | - | - | - | - | - | 468 | - | - | - | - | - | - |
| 301 | Distribution Service | | 2,116 | - | - | - | - | - | - | - | 2,116 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 17 | - | - | - | - | - | - | - | - | - | - | - | 17 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 29 | 10 | 1 | 6 | 7 | - | 3 | - | 1 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 3,219 | 10 | 1 | 579 | 21 | 0 | 472 | 0 | 2,117 | 1 | 0 | 0 | 18 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00324 | 0.00017 | 0.17994 | 0.00662 | 0.00000 | 0.14650 | 0.00000 | 0.65774 | 0.00023 | 0.00000 | 0.00000 | 0.00555 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 2,051 | 2,051 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 165 | 165 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 326 | 326 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 966 | 966 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 3,508 | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 5,574 | - | 5,574 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 447 | - | 447 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 453 | - | 453 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 445 | - | 445 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 6,919 | 0 | 6,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 10,428 | 3,508 | 6,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.33644 | 0.66356 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 1,242 | - | - | 1,242 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 1,272 | 24 | 0 | 1,248 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01892 | 0.00000 | 0.98108 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 3,018 | - | - | - | 3,018 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 1,313 | - | - | - | - | - | 1,313 | - | - | - | - | - | - |
| 344 | Distribution Service | | 701 | - | - | - | - | - | - | - | 701 | - | - | - | - |
| 345 | Distribution Metering | | 840 | - | - | - | - | - | - | - | - | 840 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 5,872 | 0 | 0 | 0 | 3,018 | 0 | 1,313 | 0 | 701 | 840 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51399 | 0.00000 | 0.22363 | 0.00000 | 0.11940 | 0.14298 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 5,446 | - | - | - | - | - | - | - | - | - | - | - | 5,446 |
| 356 | Customer Accounting O&M | | 5,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 5,446 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00362 | 0.00000 | 0.00000 | 0.99638 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 222 | - | - | - | - | - | - | - | - | - | - | - | 222 |
| 361 | Customer Serv & Info. O&M | | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 222 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 1,071 | - | - | - | - | - | - | - | - | - | - | - | 1,071 |
| 366 | Sales O&M | | 1,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,071 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 12,075 | 2,130 | 3,672 | 605 | 1,536 | - | 737 | - | 216 | 206 | - | - | 2,973 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 1,260 | 518 | 23 | 208 | 280 | - | 134 | - | 39 | 36 | - | - | 21 |
| 373 | Retail 100%, Class = # Bills | | 317 | - | - | - | - | - | - | - | - | - | - | - | 317 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 13,652 | 2,648 | 3,695 | 813 | 1,816 | 0 | 872 | 0 | 256 | 242 | 0 | 0 | 3,311 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.19394 | 0.27067 | 0.05955 | 0.13300 | 0.00000 | 0.06385 | 0.00000 | 0.01874 | 0.01773 | 0.00000 | 0.00000 | 0.24251 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 37,982 | 6,180 | 10,614 | 2,061 | 4,834 | 0 | 2,185 | 0 | 957 | 1,101 | 0 | 0 | 10,050 |
| 387 | Total O&M Allocators | | 1.00000 | 0.16270 | 0.27946 | 0.05425 | 0.12726 | 0.00000 | 0.05752 | 0.00000 | 0.02519 | 0.02900 | 0.00000 | 0.00000 | 0.26460 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 32 | | | | | | | | | | | | 32 |
| 390 | Total Adjusted O&M | | 38,014 | 6,180 | 10,614 | 2,061 | 4,834 | - | 2,185 | - | 957 | 1,101 | - | - | 10,082 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 18,101 | 18,101 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 3,092 | 3,092 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,582 | 1,582 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 6,992 | 6,992 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 29,767 | 29,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 83 | 83 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 48 | 48 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 55 | 55 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 6,564 | - | - | 6,564 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 53 | - | - | 53 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 6,809 | 191 | 0 | 6,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02809 | 0.00000 | 0.97191 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 36,575 | 29,958 | 0 | 6,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.81907 | 0.00000 | 0.18093 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 10,540 | - | - | - | 10,540 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 5,278 | - | - | - | - | - | 5,278 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1,617 | - | - | - | - | - | - | - | 1,617 | - | - | - | - |
| 423 | Distribution Metering | | 2,972 | - | - | - | - | - | - | - | - | 2,972 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 20,407 | 0 | 0 | 0 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.51649 | 0.00000 | 0.25865 | 0.00000 | 0.07924 | 0.14562 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 27,216 | 191 | 0 | 6,617 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00703 | 0.00000 | 0.24315 | 0.38728 | 0.00000 | 0.19395 | 0.00000 | 0.05942 | 0.10919 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 56,982 | 29,958 | 0 | 6,617 | 10,540 | 0 | 5,278 | 0 | 1,617 | 2,972 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.52574 | 0.00000 | 0.11613 | 0.18497 | 0.00000 | 0.09263 | 0.00000 | 0.02838 | 0.05215 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 3,753 | 662 | 1,142 | 188 | 477 | - | 229 | - | 67 | 64 | - | - | 924 |
| 438 | Retail 100%, Class = # Bills | | 854 | - | - | - | - | - | - | - | - | - | - | - | 854 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 4,608 | 662 | 1,142 | 188 | 477 | 0 | 229 | 0 | 67 | 64 | 0 | 0 | 1,778 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.14366 | 0.24774 | 0.04083 | 0.10359 | 0.00000 | 0.04974 | 0.00000 | 0.01460 | 0.01389 | 0.00000 | 0.00000 | 0.38595 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 388 | - | 388 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 388 | 0 | 388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 406 | - | - | - | - | - | - | - | - | - | - | - | 406 |
| 451 | Retail 100%, Class = Net Plant | | 1,088 | 380 | 16 | 215 | 280 | - | 123 | - | 33 | 29 | - | - | 13 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 858 | - | - | - | - | - | - | - | - | 858 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 235 | 235 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 2,587 | 615 | 16 | 215 | 280 | 0 | 123 | 0 | 33 | 886 | 0 | 0 | 419 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 64,565 | 31,234 | 1,545 | 7,021 | 11,298 | 0 | 5,630 | 0 | 1,717 | 3,922 | 0 | 0 | 2,197 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.48377 | 0.02394 | 0.10874 | 0.17498 | 0.00000 | 0.08720 | 0.00000 | 0.02659 | 0.06074 | 0.00000 | 0.00000 | 0.03403 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 933 | 165 | 284 | 47 | 119 | - | 57 | - | 17 | 16 | - | - | 230 |
| 466 | Net Total Plant | | 11,209 | 3,912 | 166 | 2,218 | 2,887 | - | 1,262 | - | 336 | 295 | - | - | 133 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 12,142 | 4,076 | 450 | 2,265 | 3,006 | 0 | 1,319 | 0 | 353 | 311 | 0 | 0 | 363 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.33571 | 0.03705 | 0.18650 | 0.24754 | 0.00000 | 0.10866 | 0.00000 | 0.02908 | 0.02558 | 0.00000 | 0.00000 | 0.02986 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 212,220 | 74,269 | 14,404 | 31,503 | 44,784 | 0 | 19,853 | 0 | 5,753 | 7,685 | 0 | 0 | 13,970 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 114,667 | 41,472 | 12,609 | 11,335 | 19,123 | 0 | 9,128 | 0 | 3,025 | 5,332 | 0 | 0 | 12,641 |
| 477 | Net Oper. Income (NOI) before Tax | | 97,553 | 32,797 | 1,795 | 20,168 | 25,660 | 0 | 10,724 | 0 | 2,727 | 2,353 | 0 | 0 | 1,328 |
| 478 | Interest Expense | Line 8 x WACC | 22,959 | 8,151 | 436 | 4,513 | 5,798 | - | 2,491 | - | 655 | 574 | - | - | 341 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 74,594 | 24,646 | 1,360 | 15,654 | 19,863 | - | 8,233 | - | 2,073 | 1,779 | - | - | 987 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 74,594 | 24,646 | 1,360 | 15,654 | 19,863 | 0 | 8,233 | 0 | 2,073 | 1,779 | 0 | 0 | 987 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 484 | State Temporary Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 36,033 | 8,788 | 665 | 9,294 | 11,292 | 0 | 4,118 | 0 | 865 | 672 | 0 | 0 | 339 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 1,982 | 483 | 37 | 511 | 621 | - | 226 | - | 48 | 37 | - | - | 19 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 4,165 | 1,381 | 76 | 871 | 1,106 | - | 459 | - | 116 | 100 | - | - | 55 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 74,594 | 24,646 | 1,360 | 15,654 | 19,863 | - | 8,233 | - | 2,073 | 1,779 | - | - | 987 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,982) | (483) | (37) | (511) | (621) | - | (226) | - | (48) | (37) | - | - | (19) |
| 497 | Fed. Taxable Income | Ln 493:496 | 34,051 | 8,305 | 629 | 8,783 | 10,670 | - | 3,891 | - | 817 | 635 | - | - | 321 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 7,151 | 1,744 | 132 | 1,844 | 2,241 | - | 817 | - | 172 | 133 | - | - | 67 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 7,151 | 1,744 | 132 | 1,844 | 2,241 | - | 817 | - | 172 | 133 | - | - | 67 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (458) | (189) | (8) | (76) | (102) | - | (49) | - | (14) | (13) | - | - | (8) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 7,252 | 834 | 85 | 2,364 | 2,803 | - | 918 | - | 155 | 99 | - | - | (7) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 9,133 | 2,227 | 169 | 2,356 | 2,862 | - | 1,044 | - | 219 | 170 | - | - | 86 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 10,061 | 4,137 | 181 | 1,660 | 2,236 | - | 1,074 | - | 315 | 289 | - | - | 169 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 514 | Total Amortization of ITC | Line 504 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 515 | Total Amortization of PTC | Line 505 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 11,417 | 2,215 | 161 | 3,235 | 3,909 | - | 1,378 | - | 271 | 199 | - | - | 49 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |
| 524 | Interest Expense | Line 8 x WACC | (22,959) | (8,151) | (436) | (4,513) | (5,798) | - | (2,491) | - | (655) | (574) | - | - | (341) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 533 | Base for FIT Computation | Ln 523:532 | 25,176 | 5,852 | 465 | 6,654 | 8,046 | - | 2,890 | - | 592 | 452 | - | - | 224 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 6,692 | 1,555 | 124 | 1,769 | 2,139 | - | 768 | - | 157 | 120 | - | - | 60 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (7) | (3) | (0) | (1) | (1) | - | (1) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (165) | (68) | (3) | (27) | (37) | - | (18) | - | (5) | (5) | - | - | (3) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (6,353) | (3,564) | (163) | (545) | (873) | - | (588) | - | (219) | (219) | - | - | (183) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (1,252) | (515) | (23) | (206) | (278) | - | (134) | - | (39) | (36) | - | - | (21) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,084) | (2,594) | (65) | 989 | 950 | - | 29 | - | (106) | (140) | - | - | (147) |
| 541 | Total FIT - Deferred | Line 532 | 8,336 | 3,428 | 150 | 1,375 | 1,853 | - | 890 | - | 261 | 239 | - | - | 140 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 7,252 | 834 | 85 | 2,364 | 2,803 | - | 918 | - | 155 | 99 | - | - | (7) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 86,136 | 30,582 | 1,634 | 16,932 | 21,751 | - | 9,346 | - | 2,457 | 2,154 | - | - | 1,280 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Non Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (22,959) | (8,151) | (436) | (4,513) | (5,798) | - | (2,491) | - | (655) | (574) | - | - | (341) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 1,135 | 467 | 20 | 187 | 252 | - | 121 | - | 36 | 33 | - | - | 19 |
| 548 | Temporary State Differences | JSS Sch. 12 | (39,696) | (16,324) | (715) | (6,548) | (8,823) | - | (4,236) | - | (1,243) | (1,139) | - | - | (667) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |
| 550 | Net FIT Allowable | Line 542 | 7,252 | 834 | 85 | 2,364 | 2,803 | - | 918 | - | 155 | 99 | - | - | (7) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 34,051 | 8,305 | 629 | 8,783 | 10,670 | - | 3,891 | - | 817 | 635 | - | - | 321 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 1,982 | 483 | 37 | 511 | 621 | - | 226 | - | 48 | 37 | - | - | 19 |
| 555 | Total SIT - Deferred | Line 549 | 2,183 | 898 | 39 | 360 | 485 | - | 233 | - | 68 | 63 | - | - | 37 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 4,165 | 1,381 | 76 | 871 | 1,106 | - | 459 | - | 116 | 100 | - | - | 55 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 11,417 | 2,215 | 161 | 3,235 | 3,909 | - | 1,378 | - | 271 | 199 | - | - | 49 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.19404 | 0.01409 | 0.28339 | 0.34239 | 0.00000 | 0.12068 | 0.00000 | 0.02372 | 0.01744 | 0.00000 | 0.00000 | 0.00426 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,319 | 1,319 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 230 | 230 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 185 | 185 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,262 | - | 2,262 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 280 | - | 280 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 119 | - | 119 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 365 | - | 365 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,765 | 1,740 | 3,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 513 | 15 | - | 499 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 2,214 | - | - | - | 1,265 | - | 607 | - | 178 | 163 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 7,493 | 1,754 | 3,026 | 499 | 1,265 | 0 | 607 | 0 | 178 | 163 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 1,773 | - | - | - | - | - | - | - | - | 6 | - | - | 1,767 |
| 578 | Customer Service & Info. | | 322 | - | - | - | - | - | - | - | - | - | - | - | 322 |
| 579 | Sales | | 360 | - | - | - | - | - | - | - | - | - | - | - | 360 |
| 580 | Subtotal before Admin & Gen | | 9,948 | 1,754 | 3,026 | 499 | 1,265 | - | 607 | - | 178 | 170 | - | - | 2,449 |
| 581 | Admin & General | | 4,458 | 786 | 1,356 | 223 | 567 | - | 272 | - | 80 | 76 | - | - | 1,098 |
| 582 | Total | | 14,406 | 2,541 | 4,381 | 722 | 1,832 | - | 880 | - | 258 | 246 | - | - | 3,547 |
| 583 | Total Labor Allocator | | 1.00000 | 0.17636 | 0.30413 | 0.05012 | 0.12717 | 0.00000 | 0.06106 | 0.00000 | 0.01792 | 0.01705 | 0.00000 | 0.00000 | 0.24620 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | - | 3,463 | - | 5,653 | 3,906 | - | - | 3,030 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | - | (881) | - | (1,826) | (1,379) | - | - | (1,521) |
| 4 | Net Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | - | 2,582 | - | 3,827 | 2,528 | - | - | 1,509 |
| 5 | Construction Work in Progress | Line 229 | 2,978 | 1,735 | 21 | 630 | 477 | - | 45 | - | 30 | 21 | - | - | 20 |
| 6 | Plant Held for Future Use | Line 239 | 422 | 347 | 6 | 56 | 8 | - | 0 | - | 0 | 0 | - | - | 5 |
| 7 | Working Capital | Line 265 | 2,223 | 390 | 578 | 303 | 282 | - | 56 | - | 64 | 44 | - | - | 506 |
| 8 | Total Rate Base | | 70,206 | 27,871 | 2,187 | 14,794 | 14,116 | - | 2,683 | - | 3,922 | 2,593 | - | - | 2,041 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 13,143 | 4,781 | 1,362 | 1,909 | 2,052 | - | 393 | - | 410 | 654 | - | - | 1,581 |
| 12 | Revenue Credits | Line 307 | 288 | 1 | 0 | 36 | 1 | - | 10 | - | 239 | 0 | - | - | 2 |
| 13 | Total Revenue | | 13,431 | 4,782 | 1,362 | 1,945 | 2,053 | - | 403 | - | 649 | 654 | - | - | 1,583 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 3,142 | 398 | 1,003 | 127 | 222 | - | 44 | - | 108 | 94 | - | - | 1,145 |
| 17 | Depreciation | Line 460 | 3,998 | 2,011 | 146 | 433 | 518 | - | 114 | - | 194 | 334 | - | - | 248 |
| 18 | Tax Other Than Income Tax | Line 470 | 716 | 262 | 43 | 140 | 138 | - | 27 | - | 40 | 26 | - | - | 41 |
| 19 | Gain/Loss on Disposition | | (3) | (1) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 7,853 | 2,670 | 1,192 | 700 | 877 | - | 185 | - | 341 | 454 | - | - | 1,434 |
| 21 | Income Tax Expense | Line 517 | 618 | 143 | 15 | 200 | 179 | - | 28 | - | 31 | 17 | - | - | 5 |
| 22 | Total Operating Expense | | 8,470 | 2,813 | 1,207 | 899 | 1,056 | - | 213 | - | 372 | 471 | - | - | 1,439 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 13,143 | 4,781 | 1,362 | 1,909 | 2,052 | - | 393 | - | 410 | 654 | - | - | 1,581 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 13,143 | 4,781 | 1,362 | 1,909 | 2,052 | | 393 | | 410 | 654 | | | 1,581 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 24,586 | 24,586 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 2,129 | 2,129 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 2,245 | 2,245 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 11,934 | 11,934 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 40,894 | 40,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 290 | 290 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 152 | 152 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 168 | 168 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 15,912 | - | - | 15,912 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 150 | - | - | 150 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 16,689 | 627 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03759 | 0.00000 | 0.96241 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 57,583 | 41,521 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72107 | 0.00000 | 0.27893 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 15,872 | - | - | - | 15,872 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 3,370 | - | - | - | - | - | 3,370 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 5,502 | - | - | - | - | - | - | - | 5,502 | - | - | - | - |
| 71 | Distribution Metering | | 3,798 | - | - | - | - | - | - | - | - | 3,798 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 28,542 | 0 | 0 | 0 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.55610 | 0.00000 | 0.11808 | 0.00000 | 0.19276 | 0.13306 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 45,231 | 627 | 0 | 16,062 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01387 | 0.00000 | 0.35510 | 0.35092 | 0.00000 | 0.07451 | 0.00000 | 0.12163 | 0.08396 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 86,125 | 41,521 | 0 | 16,062 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48210 | 0.00000 | 0.18649 | 0.18430 | 0.00000 | 0.03913 | 0.00000 | 0.06388 | 0.04410 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 6,097 | 850 | 2,151 | 232 | 436 | - | 93 | - | 151 | 109 | - | - | 2,075 |
| 86 | Retail 100%, Class = # Bills | | 969 | - | - | - | - | - | - | - | - | - | - | - | 969 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 7,065 | 850 | 2,151 | 232 | 436 | 0 | 93 | 0 | 151 | 109 | 0 | 0 | 3,044 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.12027 | 0.30449 | 0.03277 | 0.06176 | 0.00000 | 0.01311 | 0.00000 | 0.02141 | 0.01536 | 0.00000 | 0.00000 | 0.43084 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 573 | - | 573 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 573 | 0 | 573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (14) | - | - | - | - | - | - | - | - | - | - | - | (14) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.45196 | 0.02906 | 0.17380 | 0.17396 | 0.00000 | 0.03694 | 0.00000 | 0.06030 | 0.04167 | 0.00000 | 0.00000 | 0.03232 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 11,510 | 11,510 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,633 | 1,633 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,669 | 1,669 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,641 | 1,641 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 16,453 | 16,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 7 | 7 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,348 | - | - | 2,348 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 18 | - | - | 18 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,439 | 73 | 0 | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02981 | 0.00000 | 0.97019 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 18,892 | 16,526 | 0 | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87476 | 0.00000 | 0.12524 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 2,731 | - | - | - | 2,731 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 833 | - | - | - | - | - | 833 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 1,747 | - | - | - | - | - | - | - | 1,747 | - | - | - | - |
| 139 | Distribution Metering | | 1,322 | - | - | - | - | - | - | - | - | 1,322 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 6,632 | 0 | 0 | 0 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.41173 | 0.00000 | 0.12556 | 0.00000 | 0.26342 | 0.19929 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 9,071 | 73 | 0 | 2,366 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00801 | 0.00000 | 0.26084 | 0.30104 | 0.00000 | 0.09180 | 0.00000 | 0.19260 | 0.14571 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 25,524 | 16,526 | 0 | 2,366 | 2,731 | 0 | 833 | 0 | 1,747 | 1,322 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.64747 | 0.00000 | 0.09270 | 0.10698 | 0.00000 | 0.03262 | 0.00000 | 0.06845 | 0.05178 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 3,197 | 446 | 1,128 | 121 | 229 | - | 49 | - | 79 | 57 | - | - | 1,088 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 412 | - | - | - | - | - | - | - | - | - | - | - | 412 |
| 156 | General & Intangible Plant Total | | 3,608 | 446 | 1,128 | 121 | 229 | 0 | 49 | 0 | 79 | 57 | 0 | 0 | 1,500 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.12347 | 0.31262 | 0.03364 | 0.06341 | 0.00000 | 0.01346 | 0.00000 | 0.02198 | 0.01577 | 0.00000 | 0.00000 | 0.41565 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 13 | - | 13 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 13 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 21 | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 29,167 | 16,972 | 1,141 | 2,487 | 2,959 | 0 | 881 | 0 | 1,826 | 1,379 | 0 | 0 | 1,521 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.58188 | 0.03913 | 0.08528 | 0.10146 | 0.00000 | 0.03021 | 0.00000 | 0.06262 | 0.04726 | 0.00000 | 0.00000 | 0.05214 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 40,894 | 40,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (16,453) | (16,453) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 24,440 | 24,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 16,689 | 627 | 0 | 16,062 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (2,439) | (73) | 0 | (2,366) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 14,250 | 555 | 0 | 13,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03892 | 0.00000 | 0.96108 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 28,542 | 0 | 0 | 0 | 15,872 | 0 | 3,370 | 0 | 5,502 | 3,798 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (6,632) | 0 | 0 | 0 | (2,731) | 0 | (833) | 0 | (1,747) | (1,322) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,910 | 0 | 0 | 0 | 13,142 | 0 | 2,538 | 0 | 3,755 | 2,476 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.59980 | 0.00000 | 0.11582 | 0.00000 | 0.17136 | 0.11301 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 7,065 | 850 | 2,151 | 232 | 436 | 0 | 93 | 0 | 151 | 109 | 0 | 0 | 3,044 |
| 192 | General & Intangible Reserve | | (3,608) | (446) | (1,128) | (121) | (229) | 0 | (49) | 0 | (79) | (57) | 0 | 0 | (1,500) |
| 193 | General & Intangible Net Plant | | 3,457 | 404 | 1,023 | 110 | 208 | 0 | 44 | 0 | 72 | 52 | 0 | 0 | 1,544 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.11692 | 0.29601 | 0.03185 | 0.06004 | 0.00000 | 0.01275 | 0.00000 | 0.02081 | 0.01493 | 0.00000 | 0.00000 | 0.44669 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 573 | 0 | 573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (13) | 0 | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 560 | 0 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) |
| 202 | Other Reserve | | (21) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (21) |
| 203 | Other Net Plant | | (35) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (35) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99999 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 207 | Total Reserve | | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | 0 | (881) | 0 | (1,826) | (1,379) | 0 | 0 | (1,521) |
| 208 | Total Net Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | 0 | 2,582 | 0 | 3,827 | 2,528 | 0 | 0 | 1,509 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.39328 | 0.02451 | 0.21377 | 0.20670 | 0.00000 | 0.03998 | 0.00000 | 0.05925 | 0.03914 | 0.00000 | 0.00000 | 0.02336 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 693 | 693 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 117 | 117 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 52 | 52 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 881 | 881 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 636 | - | - | 636 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 481 | - | - | - | 481 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 45 | - | - | - | - | - | 45 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 31 | - | - | - | - | - | - | - | 31 | - | - | - | - |
| 223 | Distribution Metering | | 21 | - | - | - | - | - | - | - | - | 21 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 61 | 9 | 22 | 2 | 4 | - | 1 | - | 2 | 1 | - | - | 21 |
| 227 | Retail 100%, Class = Net Plant | | (41) | (16) | (1) | (9) | (8) | - | (2) | - | (2) | (2) | - | - | (1) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,978 | 1,735 | 21 | 630 | 477 | 0 | 45 | 0 | 30 | 21 | 0 | 0 | 20 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.58269 | 0.00693 | 0.21138 | 0.16016 | 0.00000 | 0.01498 | 0.00000 | 0.01018 | 0.00698 | 0.00000 | 0.00000 | 0.00669 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 341 | 341 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 55 | - | - | 55 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 7 | - | - | - | 7 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 16 | 2 | 6 | 1 | 1 | - | 0 | - | 0 | 0 | - | - | 5 |
| 239 | Plant Held for Future Use Total | | 422 | 347 | 6 | 56 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82174 | 0.01305 | 0.13165 | 0.01883 | 0.00000 | 0.00056 | 0.00000 | 0.00092 | 0.00066 | 0.00000 | 0.00000 | 0.01259 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service 100% L.F. by Function (Revenue = COS) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 226 | 226 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 16 | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 561 | - | 561 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 483 | - | 483 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (1,668) | (212) | (535) | (68) | (118) | - | (24) | - | (58) | (50) | - | - | (604) |
| 255 | Retail 100%, Class = # Bills | | 1,040 | - | - | - | - | - | - | - | - | - | - | - | 1,040 |
| 256 | Retail 100%, Class = Prod | | (699) | (699) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,344 | 529 | 33 | 287 | 278 | - | 54 | - | 80 | 53 | - | - | 31 |
| 258 | Retail 100%, Class = T&D | | (252) | (4) | - | (90) | (89) | - | (19) | - | (31) | (21) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 12 | - | - | - | - | - | - | - | - | 12 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (31) | (31) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,213 | 548 | 35 | 211 | 211 | - | 45 | - | 73 | 51 | - | - | 39 |
| 264 | Gross Trans Plant | | (39) | (1) | - | (37) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 2,223 | 390 | 578 | 303 | 282 | 0 | 56 | 0 | 64 | 44 | 0 | 0 | 506 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.17519 | 0.25980 | 0.13637 | 0.12682 | 0.00000 | 0.02522 | 0.00000 | 0.02901 | 0.01984 | 0.00000 | 0.00000 | 0.22775 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 93,749 | 42,371 | 2,724 | 16,293 | 16,309 | 0 | 3,463 | 0 | 5,653 | 3,906 | 0 | 0 | 3,030 |
| 271 | Accumulated Depreciation | | (29,167) | (16,972) | (1,141) | (2,487) | (2,959) | 0 | (881) | 0 | (1,826) | (1,379) | 0 | 0 | (1,521) |
| 272 | Net Electric Plant in Service | | 64,582 | 25,399 | 1,583 | 13,806 | 13,349 | 0 | 2,582 | 0 | 3,827 | 2,528 | 0 | 0 | 1,509 |
| 273 | Construction Work in Progress | | 2,978 | 1,735 | 21 | 630 | 477 | 0 | 45 | 0 | 30 | 21 | 0 | 0 | 20 |
| 274 | Plant Held for Future Use | | 422 | 347 | 6 | 56 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 275 | Working Capital | | 2,223 | 390 | 578 | 303 | 282 | 0 | 56 | 0 | 64 | 44 | 0 | 0 | 506 |
| 276 | Total Rate Base | | 70,206 | 27,871 | 2,187 | 14,794 | 14,116 | 0 | 2,683 | 0 | 3,922 | 2,593 | 0 | 0 | 2,041 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.39699 | 0.03115 | 0.21072 | 0.20107 | 0.00000 | 0.03821 | 0.00000 | 0.05586 | 0.03693 | 0.00000 | 0.00000 | 0.02907 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 12,754 | 4,393 | 1,362 | 1,909 | 2,052 | - | 393 | - | 410 | 654 | - | - | 1,581 |
| 282 | Production Solar Demand | | 388 | 388 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 13,143 | 4,781 | 1,362 | 1,909 | 2,052 | - | 393 | - | 410 | 654 | - | - | 1,581 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 13,143 | 4,781 | 1,362 | 1,909 | 2,052 | 0 | 393 | 0 | 410 | 654 | 0 | 0 | 1,581 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.36381 | 0.10361 | 0.14525 | 0.15617 | 0.00000 | 0.02991 | 0.00000 | 0.03120 | 0.04973 | 0.00000 | 0.00000 | 0.12033 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 12,813 | 4,640 | 1,347 | 1,745 | 1,874 | - | 375 | - | 618 | 637 | - | - | 1,578 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 12,813 | 4,640 | 1,347 | 1,745 | 1,874 | - | 375 | - | 618 | 637 | - | - | 1,578 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.36209 | 0.10509 | 0.13619 | 0.14628 | 0.00000 | 0.02924 | 0.00000 | 0.04826 | 0.04970 | 0.00000 | 0.00000 | 0.12316 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 35 | - | - | 35 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 9 | - | - | - | - | - | 9 | - | - | - | - | - | - |
| 301 | Distribution Service | | 239 | - | - | - | - | - | - | - | 239 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 2 | 1 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 288 | 1 | 0 | 36 | 1 | 0 | 10 | 0 | 239 | 0 | 0 | 0 | 2 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00234 | 0.00018 | 0.12419 | 0.00340 | 0.00000 | 0.03322 | 0.00000 | 0.82947 | 0.00022 | 0.00000 | 0.00000 | 0.00699 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 132 | 132 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 21 | 21 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 62 | 62 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 226 | 226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 527 | - | 527 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 654 | 0 | 654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 880 | 226 | 654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.25669 | 0.74331 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 77 | - | - | 77 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 79 | 2 | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01972 | 0.00000 | 0.98028 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 138 | - | - | - | 138 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 27 | - | - | - | - | - | 27 | - | - | - | - | - | - |
| 344 | Distribution Service | | 79 | - | - | - | - | - | - | - | 79 | - | - | - | - |
| 345 | Distribution Metering | | 71 | - | - | - | - | - | - | - | - | 71 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 316 | 0 | 0 | 0 | 138 | 0 | 27 | 0 | 79 | 71 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.43862 | 0.00000 | 0.08440 | 0.00000 | 0.25063 | 0.22634 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 614 | - | - | - | - | - | - | - | - | - | - | - | 614 |
| 356 | Customer Accounting O&M | | 615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 614 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00273 | 0.00000 | 0.00000 | 0.99727 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 25 | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 361 | Customer Serv & Info. O&M | | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 121 | - | - | - | - | - | - | - | - | - | - | - | 121 |
| 366 | Sales O&M | | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 984 | 137 | 347 | 37 | 70 | - | 15 | - | 24 | 18 | - | - | 335 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 74 | 33 | 2 | 13 | 13 | - | 3 | - | 4 | 3 | - | - | 2 |
| 373 | Retail 100%, Class = # Bills | | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 1,093 | 170 | 349 | 50 | 83 | 0 | 18 | 0 | 29 | 21 | 0 | 0 | 373 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.15592 | 0.31949 | 0.04590 | 0.07614 | 0.00000 | 0.01617 | 0.00000 | 0.02639 | 0.01883 | 0.00000 | 0.00000 | 0.34115 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 3,128 | 398 | 1,003 | 127 | 222 | 0 | 44 | 0 | 108 | 94 | 0 | 0 | 1,132 |
| 387 | Total O&M Allocators | | 1.00000 | 0.12719 | 0.32075 | 0.04066 | 0.07085 | 0.00000 | 0.01416 | 0.00000 | 0.03450 | 0.02994 | 0.00000 | 0.00000 | 0.36194 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 13 | | | | | | | | | | | | 13 |
| 390 | Total Adjusted O&M | | 3,142 | 398 | 1,003 | 127 | 222 | - | 44 | - | 108 | 94 | - | - | 1,145 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,166 | 1,166 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 199 | 199 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 102 | 102 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 450 | 450 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,917 | 1,917 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 405 | - | - | 405 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 421 | 12 | 0 | 409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02927 | 0.00000 | 0.97073 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,337 | 1,929 | 0 | 409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82524 | 0.00000 | 0.17476 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 483 | - | - | - | 483 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 107 | - | - | - | - | - | 107 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 182 | - | - | - | - | - | - | - | 182 | - | - | - | - |
| 423 | Distribution Metering | | 253 | - | - | - | - | - | - | - | - | 253 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 1,025 | 0 | 0 | 0 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.47128 | 0.00000 | 0.10438 | 0.00000 | 0.17786 | 0.24648 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,446 | 12 | 0 | 409 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00852 | 0.00000 | 0.28245 | 0.33415 | 0.00000 | 0.07401 | 0.00000 | 0.12611 | 0.17477 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 3,363 | 1,929 | 0 | 409 | 483 | 0 | 107 | 0 | 182 | 253 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.57359 | 0.00000 | 0.12147 | 0.14371 | 0.00000 | 0.03183 | 0.00000 | 0.05423 | 0.07516 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 306 | 43 | 108 | 12 | 22 | - | 5 | - | 8 | 5 | - | - | 104 |
| 438 | Retail 100%, Class = # Bills | | 96 | - | - | - | - | - | - | - | - | - | - | - | 96 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 402 | 43 | 108 | 12 | 22 | 0 | 5 | 0 | 8 | 5 | 0 | 0 | 200 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.10601 | 0.26840 | 0.02888 | 0.05444 | 0.00000 | 0.01156 | 0.00000 | 0.01887 | 0.01354 | 0.00000 | 0.00000 | 0.49831 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 37 | - | 37 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 37 | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 46 | - | - | - | - | - | - | - | - | - | - | - | 46 |
| 451 | Retail 100%, Class = Net Plant | | 62 | 24 | 2 | 13 | 13 | - | 2 | - | 4 | 2 | - | - | 1 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 73 | - | - | - | - | - | - | - | - | 73 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 196 | 40 | 2 | 13 | 13 | 0 | 2 | 0 | 4 | 75 | 0 | 0 | 47 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,998 | 2,011 | 146 | 433 | 518 | 0 | 114 | 0 | 194 | 334 | 0 | 0 | 248 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.50308 | 0.03654 | 0.10841 | 0.12958 | 0.00000 | 0.02856 | 0.00000 | 0.04844 | 0.08344 | 0.00000 | 0.00000 | 0.06193 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 76 | 11 | 27 | 3 | 5 | - | 1 | - | 2 | 1 | - | - | 26 |
| 466 | Net Total Plant | | 640 | 252 | 16 | 137 | 132 | - | 26 | - | 38 | 25 | - | - | 15 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 716 | 262 | 43 | 140 | 138 | 0 | 27 | 0 | 40 | 26 | 0 | 0 | 41 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.36633 | 0.05937 | 0.19511 | 0.19236 | 0.00000 | 0.03735 | 0.00000 | 0.05560 | 0.03687 | 0.00000 | 0.00000 | 0.05702 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 13,431 | 4,782 | 1,362 | 1,945 | 2,053 | 0 | 403 | 0 | 649 | 654 | 0 | 0 | 1,583 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 7,853 | 2,670 | 1,192 | 700 | 877 | 0 | 185 | 0 | 341 | 454 | 0 | 0 | 1,434 |
| 477 | Net Oper. Income (NOI) before Tax | | 5,578 | 2,112 | 170 | 1,245 | 1,177 | 0 | 217 | 0 | 308 | 200 | 0 | 0 | 150 |
| 478 | Interest Expense | Line 8 x WACC | 1,322 | 525 | 41 | 279 | 266 | - | 51 | - | 74 | 49 | - | - | 38 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 4,256 | 1,587 | 129 | 966 | 911 | - | 167 | - | 234 | 151 | - | - | 111 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 4,256 | 1,587 | 129 | 966 | 911 | 0 | 167 | 0 | 234 | 151 | 0 | 0 | 111 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 484 | State Temporary Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 1,997 | 566 | 63 | 574 | 518 | 0 | 84 | 0 | 98 | 57 | 0 | 0 | 38 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 110 | 31 | 3 | 32 | 28 | - | 5 | - | 5 | 3 | - | - | 2 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 238 | 89 | 7 | 54 | 51 | - | 9 | - | 13 | 8 | - | - | 6 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 4,256 | 1,587 | 129 | 966 | 911 | - | 167 | - | 234 | 151 | - | - | 111 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (110) | (31) | (3) | (32) | (28) | - | (5) | - | (5) | (3) | - | - | (2) |
| 497 | Fed. Taxable Income | Ln 493:496 | 1,887 | 535 | 59 | 542 | 489 | - | 79 | - | 92 | 54 | - | - | 36 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 396 | 112 | 12 | 114 | 103 | - | 17 | - | 19 | 11 | - | - | 8 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 396 | 112 | 12 | 114 | 103 | - | 17 | - | 19 | 11 | - | - | 8 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (27) | (12) | (1) | (5) | (5) | - | (1) | - | (2) | (1) | - | - | (1) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 380 | 54 | 8 | 146 | 129 | - | 19 | - | 17 | 8 | - | - | (1) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 506 | 143 | 16 | 145 | 131 | - | 21 | - | 25 | 14 | - | - | 10 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 589 | 266 | 17 | 102 | 103 | - | 22 | - | 36 | 25 | - | - | 19 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 514 | Total Amortization of ITC | Line 504 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 618 | 143 | 15 | 200 | 179 | - | 28 | - | 31 | 17 | - | - | 5 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.73% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |
| 524 | Interest Expense | Line 8 x WACC | (1,322) | (525) | (41) | (279) | (266) | - | (51) | - | (74) | (49) | - | - | (38) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,390 | 377 | 44 | 411 | 369 | - | 59 | - | 67 | 38 | - | - | 25 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 369 | 100 | 12 | 109 | 98 | - | 16 | - | 18 | 10 | - | - | 7 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (10) | (4) | (0) | (2) | (2) | - | (0) | - | (1) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (394) | (229) | (15) | (34) | (40) | - | (12) | - | (25) | (19) | - | - | (21) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (73) | (33) | (2) | (13) | (13) | - | (3) | - | (4) | (3) | - | - | (2) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (108) | (167) | (6) | 61 | 44 | - | 1 | - | (12) | (12) | - | - | (17) |
| 541 | Total FIT - Deferred | Line 532 | 488 | 221 | 14 | 85 | 85 | - | 18 | - | 29 | 20 | - | - | 16 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 380 | 54 | 8 | 146 | 129 | - | 19 | - | 17 | 8 | - | - | (1) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,960 | 1,969 | 155 | 1,045 | 997 | - | 190 | - | 277 | 183 | - | - | 144 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service 100% L.F. by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (1,322) | (525) | (41) | (279) | (266) | - | (51) | - | (74) | (49) | - | - | (38) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 67 | 30 | 2 | 12 | 12 | - | 2 | - | 4 | 3 | - | - | 2 |
| 548 | Temporary State Differences | JSS Sch. 12 | (2,326) | (1,051) | (68) | (404) | (405) | - | (86) | - | (140) | (97) | - | - | (75) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |
| 550 | Net FIT Allowable | Line 542 | 380 | 54 | 8 | 146 | 129 | - | 19 | - | 17 | 8 | - | - | (1) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,887 | 535 | 59 | 542 | 489 | - | 79 | - | 92 | 54 | - | - | 36 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 110 | 31 | 3 | 32 | 28 | - | 5 | - | 5 | 3 | - | - | 2 |
| 555 | Total SIT - Deferred | Line 549 | 128 | 58 | 4 | 22 | 22 | - | 5 | - | 8 | 5 | - | - | 4 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 238 | 89 | 7 | 54 | 51 | - | 9 | - | 13 | 8 | - | - | 6 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 618 | 143 | 15 | 200 | 179 | - | 28 | - | 31 | 17 | - | - | 5 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.23092 | 0.02462 | 0.32333 | 0.29017 | 0.00000 | 0.04523 | 0.00000 | 0.04944 | 0.02741 | 0.00000 | 0.00000 | 0.00886 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 85 | 85 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 214 | - | 214 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 26 | - | 26 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 11 | - | 11 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 34 | - | 34 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 398 | 112 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 32 | 1 | - | 31 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 104 | - | - | - | 58 | - | 12 | - | 20 | 14 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 534 | 113 | 286 | 31 | 58 | 0 | 12 | 0 | 20 | 14 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 200 | - | - | - | - | - | - | - | - | 1 | - | - | 199 |
| 578 | Customer Service & Info. | | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 579 | Sales | | 41 | - | - | - | - | - | - | - | - | - | - | - | 41 |
| 580 | Subtotal before Admin & Gen | | 811 | 113 | 286 | 31 | 58 | - | 12 | - | 20 | 14 | - | - | 276 |
| 581 | Admin & General | | 363 | 51 | 128 | 14 | 26 | - | 6 | - | 9 | 6 | - | - | 124 |
| 582 | Total | | 1,174 | 164 | 414 | 45 | 84 | - | 18 | - | 29 | 21 | - | - | 400 |
| 583 | Total Labor Allocator | | 1.00000 | 0.13937 | 0.35287 | 0.03797 | 0.07157 | 0.00000 | 0.01520 | 0.00000 | 0.02481 | 0.01780 | 0.00000 | 0.00000 | 0.34042 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | - | 380,805 | - | 18,495 | 38,556 | - | - | 9,992 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | - | (96,907) | - | (5,975) | (13,607) | - | - | (5,016) |
| 4 | Net Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | - | 283,898 | - | 12,520 | 24,949 | - | - | 4,977 |
| 5 | Construction Work in Progress | Line 229 | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | - | 4,908 | - | 99 | 205 | - | - | 66 |
| 6 | Plant Held for Future Use | Line 239 | 33,143 | 27,460 | 349 | 4,519 | 767 | - | 26 | - | 1 | 3 | - | - | 18 |
| 7 | Working Capital | Line 265 | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | - | 6,167 | - | 211 | 435 | - | - | 1,670 |
| 8 | Total Rate Base | | 5,253,476 | 2,207,772 | 138,819 | 1,203,803 | 1,362,928 | - | 294,999 | - | 12,831 | 25,593 | - | - | 6,730 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 875,605 | 378,763 | 86,437 | 155,334 | 198,167 | - | 43,220 | - | 1,342 | 6,452 | - | - | 5,890 |
| 12 | Revenue Credits | Line 307 | 4,901 | 53 | 3 | 2,910 | 94 | - | 1,052 | - | 781 | 1 | - | - | 7 |
| 13 | Total Revenue | | 880,506 | 378,816 | 86,441 | 158,244 | 198,262 | - | 44,272 | - | 2,123 | 6,452 | - | - | 5,897 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 137,572 | 31,521 | 63,698 | 10,351 | 21,400 | - | 4,872 | - | 353 | 925 | - | - | 4,452 |
| 17 | Depreciation | Line 460 | 271,169 | 159,314 | 9,274 | 35,267 | 50,016 | - | 12,555 | - | 634 | 3,293 | - | - | 817 |
| 18 | Tax Other Than Income Tax | Line 470 | 51,642 | 20,792 | 2,700 | 11,375 | 13,307 | - | 2,942 | - | 130 | 261 | - | - | 135 |
| 19 | Gain/Loss on Disposition | | (231) | (96) | (5) | (54) | (61) | - | (14) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 460,151 | 211,531 | 75,667 | 56,939 | 84,661 | - | 20,356 | - | 1,117 | 4,477 | - | - | 5,403 |
| 21 | Income Tax Expense | Line 517 | 49,180 | 11,300 | 965 | 16,252 | 17,306 | - | 3,073 | - | 100 | 167 | - | - | 18 |
| 22 | Total Operating Expense | | 509,332 | 222,831 | 76,633 | 73,191 | 101,967 | - | 23,429 | - | 1,216 | 4,644 | - | - | 5,421 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 875,605 | 378,763 | 86,437 | 155,334 | 198,167 | - | 43,220 | - | 1,342 | 6,452 | - | - | 5,890 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 875,605 | 378,763 | 86,437 | 155,334 | 198,167 | | 43,220 | | 1,342 | 6,452 | | | 5,890 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 1,947,540 | 1,947,540 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 168,668 | 168,668 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 177,822 | 177,822 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 945,344 | 945,344 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 3,239,375 | 3,239,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 23,002 | 23,002 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 1,353 | 1,353 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 12,014 | 12,014 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 13,323 | 13,323 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,294,749 | - | - | 1,294,749 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 12,198 | - | - | 12,198 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 1,356,639 | 49,692 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03663 | 0.00000 | 0.96337 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 4,596,013 | 3,289,067 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.71563 | 0.00000 | 0.28437 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 1,532,479 | - | - | - | 1,532,479 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 370,617 | - | - | - | - | - | 370,617 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 18,001 | - | - | - | - | - | - | - | 18,001 | - | - | - | - |
| 71 | Distribution Metering | | 37,485 | - | - | - | - | - | - | - | - | 37,485 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 1,958,581 | 0 | 0 | 0 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78244 | 0.00000 | 0.18923 | 0.00000 | 0.00919 | 0.01914 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 3,315,219 | 49,692 | 0 | 1,306,946 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01499 | 0.00000 | 0.39423 | 0.46226 | 0.00000 | 0.11179 | 0.00000 | 0.00543 | 0.01131 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 6,554,594 | 3,289,067 | 0 | 1,306,946 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.50180 | 0.00000 | 0.19939 | 0.23380 | 0.00000 | 0.05654 | 0.00000 | 0.00275 | 0.00572 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 283,436 | 67,308 | 136,563 | 18,838 | 42,127 | - | 10,188 | - | 495 | 1,071 | - | - | 6,845 |
| 86 | Retail 100%, Class = # Bills | | 3,194 | - | - | - | - | - | - | - | - | - | - | - | 3,194 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 286,630 | 67,308 | 136,563 | 18,838 | 42,127 | 0 | 10,188 | 0 | 495 | 1,071 | 0 | 0 | 10,040 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23483 | 0.47644 | 0.06572 | 0.14697 | 0.00000 | 0.03554 | 0.00000 | 0.00173 | 0.00374 | 0.00000 | 0.00000 | 0.03503 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 36,384 | - | 36,384 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 36,384 | 0 | 36,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (47) | - | - | - | - | - | - | - | - | - | - | - | (47) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (47) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (47) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.48802 | 0.02515 | 0.19277 | 0.22895 | 0.00000 | 0.05537 | 0.00000 | 0.00269 | 0.00561 | 0.00000 | 0.00000 | 0.00145 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 911,731 | 911,731 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 129,365 | 129,365 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 132,230 | 132,230 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 130,020 | 130,020 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 1,303,346 | 1,303,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 3,940 | 3,940 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 568 | 568 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 714 | 714 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 538 | 538 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 191,061 | - | - | 191,061 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 1,464 | - | - | 1,464 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 198,284 | 5,759 | 0 | 192,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02904 | 0.00000 | 0.97096 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 1,501,630 | 1,309,105 | 0 | 192,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87179 | 0.00000 | 0.12821 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 263,639 | - | - | - | 263,639 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 91,565 | - | - | - | - | - | 91,565 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 5,716 | - | - | - | - | - | - | - | 5,716 | - | - | - | - |
| 139 | Distribution Metering | | 13,045 | - | - | - | - | - | - | - | - | 13,045 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 373,965 | 0 | 0 | 0 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.70498 | 0.00000 | 0.24485 | 0.00000 | 0.01528 | 0.03488 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 572,249 | 5,759 | 0 | 192,525 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01006 | 0.00000 | 0.33644 | 0.46071 | 0.00000 | 0.16001 | 0.00000 | 0.00999 | 0.02280 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 1,875,595 | 1,309,105 | 0 | 192,525 | 263,639 | 0 | 91,565 | 0 | 5,716 | 13,045 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69797 | 0.00000 | 0.10265 | 0.14056 | 0.00000 | 0.04882 | 0.00000 | 0.00305 | 0.00696 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 148,607 | 35,290 | 71,601 | 9,877 | 22,088 | - | 5,342 | - | 259 | 562 | - | - | 3,589 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,357 | - | - | - | - | - | - | - | - | - | - | - | 1,357 |
| 156 | General & Intangible Plant Total | | 149,965 | 35,290 | 71,601 | 9,877 | 22,088 | 0 | 5,342 | 0 | 259 | 562 | 0 | 0 | 4,946 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23532 | 0.47745 | 0.06586 | 0.14729 | 0.00000 | 0.03562 | 0.00000 | 0.00173 | 0.00374 | 0.00000 | 0.00000 | 0.03298 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 856 | - | 856 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 856 | 0 | 856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 69 | - | - | - | - | - | - | - | - | - | - | - | 69 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 2,026,485 | 1,344,395 | 72,457 | 202,401 | 285,727 | 0 | 96,907 | 0 | 5,975 | 13,607 | 0 | 0 | 5,016 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.66341 | 0.03576 | 0.09988 | 0.14100 | 0.00000 | 0.04782 | 0.00000 | 0.00295 | 0.00671 | 0.00000 | 0.00000 | 0.00247 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 3,239,375 | 3,239,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (1,303,346) | (1,303,346) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 1,936,029 | 1,936,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 1,356,639 | 49,692 | 0 | 1,306,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (198,284) | (5,759) | 0 | (192,525) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,158,355 | 43,933 | 0 | 1,114,422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03793 | 0.00000 | 0.96207 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 1,958,581 | 0 | 0 | 0 | 1,532,479 | 0 | 370,617 | 0 | 18,001 | 37,485 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (373,965) | 0 | 0 | 0 | (263,639) | 0 | (91,565) | 0 | (5,716) | (13,045) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 1,584,615 | 0 | 0 | 0 | 1,268,840 | 0 | 279,052 | 0 | 12,285 | 24,440 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.80072 | 0.00000 | 0.17610 | 0.00000 | 0.00775 | 0.01542 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 286,630 | 67,308 | 136,563 | 18,838 | 42,127 | 0 | 10,188 | 0 | 495 | 1,071 | 0 | 0 | 10,040 |
| 192 | General & Intangible Reserve | | (149,965) | (35,290) | (71,601) | (9,877) | (22,088) | 0 | (5,342) | 0 | (259) | (562) | 0 | 0 | (4,946) |
| 193 | General & Intangible Net Plant | | 136,665 | 32,018 | 64,962 | 8,961 | 20,040 | 0 | 4,846 | 0 | 235 | 509 | 0 | 0 | 5,093 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23428 | 0.47534 | 0.06557 | 0.14663 | 0.00000 | 0.03546 | 0.00000 | 0.00172 | 0.00373 | 0.00000 | 0.00000 | 0.03727 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 36,384 | 0 | 36,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (856) | 0 | (856) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 35,527 | 0 | 35,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (47) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (47) |
| 202 | Other Reserve | | (69) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (69) |
| 203 | Other Net Plant | | (117) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (117) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00003 | 0.00006 | 0.00001 | 0.00002 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99989 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 207 | Total Reserve | | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | 0 | (96,907) | 0 | (5,975) | (13,607) | 0 | 0 | (5,016) |
| 208 | Total Net Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | 0 | 283,898 | 0 | 12,520 | 24,949 | 0 | 0 | 4,977 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.41475 | 0.02071 | 0.23157 | 0.26569 | 0.00000 | 0.05852 | 0.00000 | 0.00258 | 0.00514 | 0.00000 | 0.00000 | 0.00103 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 54,865 | 54,865 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 9,303 | 9,303 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 4,101 | 4,101 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 69,805 | 69,805 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 51,752 | - | - | 51,752 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 46,449 | - | - | - | 46,449 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 4,985 | - | - | - | - | - | 4,985 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 102 | - | - | - | - | - | - | - | 102 | - | - | - | - |
| 223 | Distribution Metering | | 210 | - | - | - | - | - | - | - | - | 210 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 2,851 | 677 | 1,374 | 189 | 424 | - | 102 | - | 5 | 11 | - | - | 69 |
| 227 | Retail 100%, Class = Net Plant | | (3,075) | (1,275) | (64) | (712) | (817) | - | (180) | - | (8) | (16) | - | - | (3) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | 0 | 4,908 | 0 | 99 | 205 | 0 | 0 | 66 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.56962 | 0.00543 | 0.21226 | 0.19083 | 0.00000 | 0.02033 | 0.00000 | 0.00041 | 0.00085 | 0.00000 | 0.00000 | 0.00027 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 26,974 | 26,974 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 314 | 314 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 4,471 | - | - | 4,471 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 659 | - | - | - | 659 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 725 | 172 | 349 | 48 | 108 | - | 26 | - | 1 | 3 | - | - | 18 |
| 239 | Plant Held for Future Use Total | | 33,143 | 27,460 | 349 | 4,519 | 767 | 0 | 26 | 0 | 1 | 3 | 0 | 0 | 18 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82853 | 0.01054 | 0.13635 | 0.02314 | 0.00000 | 0.00079 | 0.00000 | 0.00004 | 0.00008 | 0.00000 | 0.00000 | 0.00053 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 17,901 | 17,901 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 1,149 | 1,149 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 1,255 | 1,255 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 35,633 | - | 35,633 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 30,673 | - | 30,673 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 268 | 268 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (72,971) | (16,807) | (33,964) | (5,519) | (11,410) | - | (2,598) | - | (188) | (493) | - | - | (1,991) |
| 255 | Retail 100%, Class = # Bills | | 3,429 | - | - | - | - | - | - | - | - | - | - | - | 3,429 |
| 256 | Retail 100%, Class = Prod | | (55,374) | (55,374) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 100,959 | 41,873 | 2,091 | 23,379 | 26,824 | - | 5,908 | - | 261 | 519 | - | - | 104 |
| 258 | Retail 100%, Class = T&D | | (18,503) | (277) | - | (7,294) | (8,553) | - | (2,069) | - | (100) | (209) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 120 | - | - | - | - | - | - | - | - | 120 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (2,426) | (2,426) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 88,953 | 43,411 | 2,237 | 17,148 | 20,366 | - | 4,925 | - | 239 | 499 | - | - | 129 |
| 264 | Gross Trans Plant | | (3,157) | (116) | - | (3,041) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | 0 | 6,167 | 0 | 211 | 435 | 0 | 0 | 1,670 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.24124 | 0.28669 | 0.19289 | 0.21285 | 0.00000 | 0.04822 | 0.00000 | 0.00165 | 0.00340 | 0.00000 | 0.00000 | 0.01306 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 6,877,560 | 3,356,375 | 172,947 | 1,325,784 | 1,574,606 | 0 | 380,805 | 0 | 18,495 | 38,556 | 0 | 0 | 9,992 |
| 271 | Accumulated Depreciation | | (2,026,485) | (1,344,395) | (72,457) | (202,401) | (285,727) | 0 | (96,907) | 0 | (5,975) | (13,607) | 0 | 0 | (5,016) |
| 272 | Net Electric Plant in Service | | 4,851,075 | 2,011,980 | 100,490 | 1,123,383 | 1,288,879 | 0 | 283,898 | 0 | 12,520 | 24,949 | 0 | 0 | 4,977 |
| 273 | Construction Work in Progress | | 241,348 | 137,476 | 1,310 | 51,229 | 46,056 | 0 | 4,908 | 0 | 99 | 205 | 0 | 0 | 66 |
| 274 | Plant Held for Future Use | | 33,143 | 27,460 | 349 | 4,519 | 767 | 0 | 26 | 0 | 1 | 3 | 0 | 0 | 18 |
| 275 | Working Capital | | 127,909 | 30,857 | 36,670 | 24,672 | 27,226 | 0 | 6,167 | 0 | 211 | 435 | 0 | 0 | 1,670 |
| 276 | Total Rate Base | | 5,253,476 | 2,207,772 | 138,819 | 1,203,803 | 1,362,928 | 0 | 294,999 | 0 | 12,831 | 25,593 | 0 | 0 | 6,730 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.42025 | 0.02642 | 0.22914 | 0.25943 | 0.00000 | 0.05615 | 0.00000 | 0.00244 | 0.00487 | 0.00000 | 0.00000 | 0.00128 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 844,839 | 347,998 | 86,437 | 155,334 | 198,167 | - | 43,220 | - | 1,342 | 6,452 | - | - | 5,890 |
| 282 | Production Solar Demand | | 30,765 | 30,765 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 875,605 | 378,763 | 86,437 | 155,334 | 198,167 | - | 43,220 | - | 1,342 | 6,452 | - | - | 5,890 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 875,605 | 378,763 | 86,437 | 155,334 | 198,167 | 0 | 43,220 | 0 | 1,342 | 6,452 | 0 | 0 | 5,890 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.43257 | 0.09872 | 0.17740 | 0.22632 | 0.00000 | 0.04936 | 0.00000 | 0.00153 | 0.00737 | 0.00000 | 0.00000 | 0.00673 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 831,325 | 367,517 | 85,475 | 141,991 | 180,956 | - | 41,199 | - | 2,023 | 6,285 | - | - | 5,879 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 831,325 | 367,517 | 85,475 | 141,991 | 180,956 | - | 41,199 | - | 2,023 | 6,285 | - | - | 5,879 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.44209 | 0.10282 | 0.17080 | 0.21767 | 0.00000 | 0.04956 | 0.00000 | 0.00243 | 0.00756 | 0.00000 | 0.00000 | 0.00707 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 2,881 | - | - | 2,881 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 62 | - | - | - | 62 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 1,045 | - | - | - | - | - | 1,045 | - | - | - | - | - | - |
| 301 | Distribution Service | | 781 | - | - | - | - | - | - | - | 781 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 127 | 53 | 3 | 29 | 33 | - | 7 | - | 0 | 1 | - | - | 0 |
| 307 | Total Revenue Credits | | 4,901 | 53 | 3 | 2,910 | 94 | 0 | 1,052 | 0 | 781 | 1 | 0 | 0 | 7 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01087 | 0.00068 | 0.59368 | 0.01926 | 0.00000 | 0.21459 | 0.00000 | 0.15943 | 0.00013 | 0.00000 | 0.00000 | 0.00136 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 10,464 | 10,464 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 843 | 843 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 1,662 | 1,662 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 4,926 | 4,926 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 17,894 | 17,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 33,450 | - | 33,450 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 2,683 | - | 2,683 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 2,718 | - | 2,718 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 2,672 | - | 2,672 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 41,523 | 0 | 41,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 59,417 | 17,894 | 41,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.30116 | 0.69884 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 57 | 57 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 33 | 33 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 6,237 | - | - | 6,237 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 30 | - | - | 30 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 6,390 | 123 | 0 | 6,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01920 | 0.00000 | 0.98080 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 13,362 | - | - | - | 13,362 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 2,928 | - | - | - | - | - | 2,928 | - | - | - | - | - | - |
| 344 | Distribution Service | | 259 | - | - | - | - | - | - | - | 259 | - | - | - | - |
| 345 | Distribution Metering | | 705 | - | - | - | - | - | - | - | - | 705 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 17,254 | 0 | 0 | 0 | 13,362 | 0 | 2,928 | 0 | 259 | 705 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.77442 | 0.00000 | 0.16973 | 0.00000 | 0.01500 | 0.04085 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 17 | - | - | - | - | - | - | - | - | 17 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,024 | - | - | - | - | - | - | - | - | - | - | - | 2,024 |
| 356 | Customer Accounting O&M | | 2,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 2,024 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00814 | 0.00000 | 0.00000 | 0.99186 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 83 | - | - | - | - | - | - | - | - | - | - | - | 83 |
| 361 | Customer Serv & Info. O&M | | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 398 | - | - | - | - | - | - | - | - | - | - | - | 398 |
| 366 | Sales O&M | | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 398 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 45,740 | 10,862 | 22,038 | 3,040 | 6,798 | - | 1,644 | - | 80 | 173 | - | - | 1,105 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 5,414 | 2,642 | 136 | 1,044 | 1,240 | - | 300 | - | 15 | 30 | - | - | 8 |
| 373 | Retail 100%, Class = # Bills | | 118 | - | - | - | - | - | - | - | - | - | - | - | 118 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 51,272 | 13,504 | 22,175 | 4,084 | 8,038 | 0 | 1,944 | 0 | 94 | 203 | 0 | 0 | 1,230 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26338 | 0.43249 | 0.07965 | 0.15677 | 0.00000 | 0.03791 | 0.00000 | 0.00184 | 0.00396 | 0.00000 | 0.00000 | 0.02399 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 136,854 | 31,521 | 63,698 | 10,351 | 21,400 | 0 | 4,872 | 0 | 353 | 925 | 0 | 0 | 3,735 |
| 387 | Total O&M Allocators | | 1.00000 | 0.23033 | 0.46544 | 0.07563 | 0.15637 | 0.00000 | 0.03560 | 0.00000 | 0.00258 | 0.00676 | 0.00000 | 0.00000 | 0.02729 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 718 | | | | | | | | | | | | 718 |
| 390 | Total Adjusted O&M | | 137,572 | 31,521 | 63,698 | 10,351 | 21,400 | - | 4,872 | - | 353 | 925 | - | - | 4,452 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 92,326 | 92,326 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 15,771 | 15,771 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 8,070 | 8,070 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 35,661 | 35,661 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 151,827 | 151,827 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 425 | 425 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 25 | 25 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 246 | 246 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 280 | 280 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 32,972 | - | - | 32,972 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 268 | - | - | 268 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 34,216 | 976 | 0 | 33,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02851 | 0.00000 | 0.97149 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 186,043 | 152,803 | 0 | 33,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82133 | 0.00000 | 0.17867 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 46,662 | - | - | - | 46,662 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 11,771 | - | - | - | - | - | 11,771 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 597 | - | - | - | - | - | - | - | 597 | - | - | - | - |
| 423 | Distribution Metering | | 2,495 | - | - | - | - | - | - | - | - | 2,495 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 61,524 | 0 | 0 | 0 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.75843 | 0.00000 | 0.19132 | 0.00000 | 0.00970 | 0.04055 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 95,740 | 976 | 0 | 33,240 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01019 | 0.00000 | 0.34719 | 0.48738 | 0.00000 | 0.12295 | 0.00000 | 0.00623 | 0.02606 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 247,567 | 152,803 | 0 | 33,240 | 46,662 | 0 | 11,771 | 0 | 597 | 2,495 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.61722 | 0.00000 | 0.13427 | 0.18848 | 0.00000 | 0.04755 | 0.00000 | 0.00241 | 0.01008 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 14,218 | 3,376 | 6,850 | 945 | 2,113 | - | 511 | - | 25 | 54 | - | - | 343 |
| 438 | Retail 100%, Class = # Bills | | 317 | - | - | - | - | - | - | - | - | - | - | - | 317 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 14,535 | 3,376 | 6,850 | 945 | 2,113 | 0 | 511 | 0 | 25 | 54 | 0 | 0 | 661 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23229 | 0.47129 | 0.06501 | 0.14538 | 0.00000 | 0.03516 | 0.00000 | 0.00171 | 0.00370 | 0.00000 | 0.00000 | 0.04546 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 2,327 | - | 2,327 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 2,327 | 0 | 2,327 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 151 | - | - | - | - | - | - | - | - | - | - | - | 151 |
| 451 | Retail 100%, Class = Net Plant | | 4,671 | 1,937 | 97 | 1,082 | 1,241 | - | 273 | - | 12 | 24 | - | - | 5 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 720 | - | - | - | - | - | - | - | - | 720 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 1,198 | 1,198 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 6,740 | 3,135 | 97 | 1,082 | 1,241 | 0 | 273 | 0 | 12 | 744 | 0 | 0 | 156 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 271,169 | 159,314 | 9,274 | 35,267 | 50,016 | 0 | 12,555 | 0 | 634 | 3,293 | 0 | 0 | 817 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.58751 | 0.03420 | 0.13005 | 0.18445 | 0.00000 | 0.04630 | 0.00000 | 0.00234 | 0.01214 | 0.00000 | 0.00000 | 0.00301 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 3,536 | 840 | 1,704 | 235 | 526 | - | 127 | - | 6 | 13 | - | - | 85 |
| 466 | Net Total Plant | | 48,106 | 19,952 | 997 | 11,140 | 12,781 | - | 2,815 | - | 124 | 247 | - | - | 49 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 51,642 | 20,792 | 2,700 | 11,375 | 13,307 | 0 | 2,942 | 0 | 130 | 261 | 0 | 0 | 135 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.40261 | 0.05228 | 0.22027 | 0.25767 | 0.00000 | 0.05698 | 0.00000 | 0.00252 | 0.00505 | 0.00000 | 0.00000 | 0.00261 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 880,506 | 378,816 | 86,441 | 158,244 | 198,262 | 0 | 44,272 | 0 | 2,123 | 6,452 | 0 | 0 | 5,897 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 460,151 | 211,531 | 75,667 | 56,939 | 84,661 | 0 | 20,356 | 0 | 1,117 | 4,477 | 0 | 0 | 5,403 |
| 477 | Net Oper. Income (NOI) before Tax | | 420,354 | 167,285 | 10,773 | 101,304 | 113,601 | 0 | 23,915 | 0 | 1,007 | 1,975 | 0 | 0 | 494 |
| 478 | Interest Expense | Line 8 x WACC | 98,934 | 41,577 | 2,614 | 22,670 | 25,667 | - | 5,555 | - | 242 | 482 | - | - | 127 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 321,421 | 125,708 | 8,159 | 78,634 | 87,934 | - | 18,360 | - | 765 | 1,493 | - | - | 367 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 321,421 | 125,708 | 8,159 | 78,634 | 87,934 | 0 | 18,360 | 0 | 765 | 1,493 | 0 | 0 | 367 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 484 | State Temporary Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 155,684 | 44,826 | 3,991 | 46,685 | 49,989 | 0 | 9,183 | 0 | 319 | 564 | 0 | 0 | 126 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 8,563 | 2,465 | 220 | 2,568 | 2,749 | - | 505 | - | 18 | 31 | - | - | 7 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 17,947 | 7,045 | 456 | 4,377 | 4,898 | - | 1,025 | - | 43 | 84 | - | - | 21 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 321,421 | 125,708 | 8,159 | 78,634 | 87,934 | - | 18,360 | - | 765 | 1,493 | - | - | 367 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (8,563) | (2,465) | (220) | (2,568) | (2,749) | - | (505) | - | (18) | (31) | - | - | (7) |
| 497 | Fed. Taxable Income | Ln 493:496 | 147,121 | 42,360 | 3,772 | 44,118 | 47,239 | - | 8,678 | - | 302 | 533 | - | - | 119 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 30,895 | 8,896 | 792 | 9,265 | 9,920 | - | 1,822 | - | 63 | 112 | - | - | 25 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 30,895 | 8,896 | 792 | 9,265 | 9,920 | - | 1,822 | - | 63 | 112 | - | - | 25 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (1,971) | (962) | (50) | (380) | (451) | - | (109) | - | (5) | (11) | - | - | (3) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 31,234 | 4,255 | 510 | 11,875 | 12,408 | - | 2,048 | - | 57 | 83 | - | - | (3) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 39,458 | 11,361 | 1,012 | 11,832 | 12,670 | - | 2,327 | - | 81 | 143 | - | - | 32 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 43,243 | 21,103 | 1,087 | 8,336 | 9,900 | - | 2,394 | - | 116 | 242 | - | - | 63 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 514 | Total Amortization of ITC | Line 504 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 49,180 | 11,300 | 965 | 16,252 | 17,306 | - | 3,073 | - | 100 | 167 | - | - | 18 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |
| 524 | Interest Expense | Line 8 x WACC | (98,934) | (41,577) | (2,614) | (22,670) | (25,667) | - | (5,555) | - | (242) | (482) | - | - | (127) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 533 | Base for FIT Computation | Ln 523:532 | 108,812 | 29,847 | 2,793 | 33,424 | 35,622 | - | 6,445 | - | 218 | 380 | - | - | 83 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 28,925 | 7,934 | 743 | 8,885 | 9,469 | - | 1,713 | - | 58 | 101 | - | - | 22 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (28) | (14) | (1) | (5) | (6) | - | (2) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (710) | (347) | (18) | (137) | (163) | - | (39) | - | (2) | (4) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (27,403) | (18,179) | (980) | (2,737) | (3,864) | - | (1,310) | - | (81) | (184) | - | - | (68) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (5,379) | (2,625) | (135) | (1,037) | (1,232) | - | (298) | - | (14) | (30) | - | - | (8) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (4,596) | (13,231) | (391) | 4,969 | 4,205 | - | 64 | - | (39) | (117) | - | - | (55) |
| 541 | Total FIT - Deferred | Line 532 | 35,830 | 17,485 | 901 | 6,907 | 8,203 | - | 1,984 | - | 96 | 201 | - | - | 52 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 31,234 | 4,255 | 510 | 11,875 | 12,408 | - | 2,048 | - | 57 | 83 | - | - | (3) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 371,174 | 155,986 | 9,808 | 85,052 | 96,295 | - | 20,843 | - | 907 | 1,808 | - | - | 476 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Demand by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (98,934) | (41,577) | (2,614) | (22,670) | (25,667) | - | (5,555) | - | (242) | (482) | - | - | (127) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 4,880 | 2,381 | 123 | 941 | 1,117 | - | 270 | - | 13 | 27 | - | - | 7 |
| 548 | Temporary State Differences | JSS Sch. 12 | (170,617) | (83,264) | (4,290) | (32,890) | (39,062) | - | (9,447) | - | (459) | (956) | - | - | (248) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |
| 550 | Net FIT Allowable | Line 542 | 31,234 | 4,255 | 510 | 11,875 | 12,408 | - | 2,048 | - | 57 | 83 | - | - | (3) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 147,121 | 42,360 | 3,772 | 44,118 | 47,239 | - | 8,678 | - | 302 | 533 | - | - | 119 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 8,563 | 2,465 | 220 | 2,568 | 2,749 | - | 505 | - | 18 | 31 | - | - | 7 |
| 555 | Total SIT - Deferred | Line 549 | 9,384 | 4,580 | 236 | 1,809 | 2,148 | - | 520 | - | 25 | 53 | - | - | 14 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 17,947 | 7,045 | 456 | 4,377 | 4,898 | - | 1,025 | - | 43 | 84 | - | - | 21 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 49,180 | 11,300 | 965 | 16,252 | 17,306 | - | 3,073 | - | 100 | 167 | - | - | 18 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.22976 | 0.01963 | 0.33046 | 0.35188 | 0.00000 | 0.06248 | 0.00000 | 0.00203 | 0.00340 | 0.00000 | 0.00000 | 0.00037 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 6,725 | 6,725 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 1,173 | 1,173 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 946 | 946 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 13,572 | - | 13,572 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 1,680 | - | 1,680 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 715 | - | 715 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 2,189 | - | 2,189 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 27,030 | 8,874 | 18,156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 2,579 | 75 | - | 2,505 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 7,158 | - | - | - | 5,601 | - | 1,355 | - | 66 | 137 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 36,768 | 8,949 | 18,156 | 2,505 | 5,601 | 0 | 1,355 | 0 | 66 | 137 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 662 | - | - | - | - | - | - | - | - | 5 | - | - | 656 |
| 578 | Customer Service & Info. | | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 579 | Sales | | 134 | - | - | - | - | - | - | - | - | - | - | - | 134 |
| 580 | Subtotal before Admin & Gen | | 37,683 | 8,949 | 18,156 | 2,505 | 5,601 | - | 1,355 | - | 66 | 142 | - | - | 910 |
| 581 | Admin & General | | 16,886 | 4,010 | 8,136 | 1,122 | 2,510 | - | 607 | - | 29 | 64 | - | - | 408 |
| 582 | Total | | 54,570 | 12,959 | 26,293 | 3,627 | 8,111 | - | 1,962 | - | 95 | 206 | - | - | 1,318 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23747 | 0.48181 | 0.06646 | 0.14863 | 0.00000 | 0.03594 | 0.00000 | 0.00175 | 0.00378 | 0.00000 | 0.00000 | 0.02415 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | - | - | - | 0 | 136 | - | - | 1 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | - | - | - | (0) | (48) | - | - | (1) |
| 4 | Net Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | - | - | - | 0 | 88 | - | - | 1 |
| 5 | Construction Work in Progress | Line 229 | 2,818 | 1,514 | 20 | 542 | 741 | - | - | - | 0 | 1 | - | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 368 | 302 | 5 | 48 | 12 | - | - | - | 0 | 0 | - | - | 0 |
| 7 | Working Capital | Line 265 | 1,608 | 340 | 567 | 261 | 438 | - | - | - | 0 | 2 | - | - | 0 |
| 8 | Total Rate Base | | 61,220 | 24,316 | 2,148 | 12,731 | 21,934 | - | - | - | 0 | 91 | - | - | 1 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 10,371 | 4,172 | 1,337 | 1,643 | 3,189 | - | - | - | 0 | 23 | - | - | 8 |
| 12 | Revenue Credits | Line 307 | 33 | 1 | 0 | 31 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 13 | Total Revenue | | 10,404 | 4,172 | 1,337 | 1,674 | 3,191 | - | - | - | 0 | 23 | - | - | 8 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 1,797 | 347 | 985 | 109 | 344 | - | - | - | 0 | 3 | - | - | 8 |
| 17 | Depreciation | Line 460 | 3,088 | 1,755 | 143 | 373 | 805 | - | - | - | 0 | 12 | - | - | 0 |
| 18 | Tax Other Than Income Tax | Line 470 | 606 | 229 | 42 | 120 | 214 | - | - | - | 0 | 1 | - | - | 0 |
| 19 | Gain/Loss on Disposition | | (3) | (1) | (0) | (1) | (1) | - | - | - | (0) | (0) | - | - | (0) |
| 20 | Operating Expense before Tax | | 5,489 | 2,330 | 1,171 | 602 | 1,362 | - | - | - | 0 | 16 | - | - | 8 |
| 21 | Income Tax Expense | Line 517 | 590 | 124 | 15 | 172 | 279 | - | - | - | 0 | 1 | - | - | 0 |
| 22 | Total Operating Expense | | 6,079 | 2,454 | 1,186 | 774 | 1,641 | - | - | - | 0 | 16 | - | - | 8 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 10,371 | 4,172 | 1,337 | 1,643 | 3,189 | - | - | - | 0 | 23 | - | - | 8 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 0.00% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 10,371 | 4,172 | 1,337 | 1,643 | 3,189 | | | | 0 | 23 | | | 8 |
| 37 | | Ln 29 | - | - | - | - | - | | | | - | - | | | 0 |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 21,450 | 21,450 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 1,858 | 1,858 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 1,959 | 1,959 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 10,412 | 10,412 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 35,678 | 35,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 253 | 253 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 132 | 132 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 147 | 147 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 13,693 | - | - | 13,693 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 129 | - | - | 129 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 14,369 | 547 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03809 | 0.00000 | 0.96191 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 50,048 | 36,226 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72382 | 0.00000 | 0.27618 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 24,662 | - | - | - | 24,662 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 71 | Distribution Metering | | 133 | - | - | - | - | - | - | - | - | 133 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 24,795 | 0 | 0 | 0 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99464 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00535 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 39,165 | 547 | 0 | 13,822 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01397 | 0.00000 | 0.35292 | 0.62971 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00339 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 74,843 | 36,226 | 0 | 13,822 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.48402 | 0.00000 | 0.18468 | 0.32952 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00177 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 3,736 | 741 | 2,113 | 199 | 678 | - | - | - | 0 | 4 | - | - | 1 |
| 86 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 3,736 | 741 | 2,113 | 199 | 678 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.19841 | 0.56543 | 0.05332 | 0.18145 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00037 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 563 | - | 563 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 563 | 0 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (0) | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.46710 | 0.03381 | 0.17717 | 0.32019 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00172 | 0.00000 | 0.00000 | 0.00002 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 10,042 | 10,042 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 1,425 | 1,425 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 1,456 | 1,456 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 1,432 | 1,432 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 14,355 | 14,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 8 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 2,021 | - | - | 2,021 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 15 | - | - | 15 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 2,100 | 63 | 0 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.03021 | 0.00000 | 0.96979 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 16,455 | 14,418 | 0 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87626 | 0.00000 | 0.12374 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 4,243 | - | - | - | 4,243 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 139 | Distribution Metering | | 46 | - | - | - | - | - | - | - | - | 46 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 4,289 | 0 | 0 | 0 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98922 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | 0.01077 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 6,389 | 63 | 0 | 2,036 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00993 | 0.00000 | 0.31871 | 0.66412 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00723 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 20,744 | 14,418 | 0 | 2,036 | 4,243 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.69508 | 0.00000 | 0.09816 | 0.20453 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00223 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 1,959 | 389 | 1,108 | 104 | 355 | - | - | - | 0 | 2 | - | - | 0 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 156 | General & Intangible Plant Total | | 1,959 | 389 | 1,108 | 104 | 355 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.19841 | 0.56545 | 0.05332 | 0.18145 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00035 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 13 | - | 13 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 13 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | - | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 22,716 | 14,807 | 1,121 | 2,141 | 4,598 | 0 | 0 | 0 | 0 | 48 | 0 | 0 | 1 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.65184 | 0.04935 | 0.09423 | 0.20242 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00212 | 0.00000 | 0.00000 | 0.00003 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 35,678 | 35,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (14,355) | (14,355) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 21,323 | 21,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 14,369 | 547 | 0 | 13,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Revenue = COS) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (2,100) | (63) | 0 | (2,036) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 12,270 | 484 | 0 | 11,786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03944 | 0.00000 | 0.96056 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 24,795 | 0 | 0 | 0 | 24,662 | 0 | 0 | 0 | 0 | 133 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (4,289) | 0 | 0 | 0 | (4,243) | 0 | 0 | 0 | (0) | (46) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 20,506 | 0 | 0 | 0 | 20,420 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.99577 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00422 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 3,736 | 741 | 2,113 | 199 | 678 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 1 |
| 192 | General & Intangible Reserve | | (1,959) | (389) | (1,108) | (104) | (355) | 0 | 0 | 0 | (0) | (2) | 0 | 0 | (1) |
| 193 | General & Intangible Net Plant | | 1,777 | 353 | 1,005 | 95 | 322 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 1 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.19840 | 0.56542 | 0.05332 | 0.18144 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00040 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 563 | 0 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (13) | 0 | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 550 | 0 | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 202 | Other Reserve | | (0) | (0) | (0) | (0) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | (0) |
| 203 | Other Net Plant | | (0) | (0) | (0) | (0) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | (0) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00219 | 0.00623 | 0.00059 | 0.00200 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00000 | 0.98898 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 207 | Total Reserve | | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | 0 | 0 | 0 | (0) | (48) | 0 | 0 | (1) |
| 208 | Total Net Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 1 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.39272 | 0.02755 | 0.21055 | 0.36760 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00157 | 0.00000 | 0.00000 | 0.00001 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 604 | 604 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 102 | 102 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 45 | 45 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 769 | 769 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 547 | - | - | 547 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 748 | - | - | - | 748 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 1 | - | - | - | - | - | - | - | - | 1 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 38 | 7 | 21 | 2 | 7 | - | - | - | 0 | 0 | - | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (36) | (14) | (1) | (8) | (13) | - | - | - | (0) | (0) | - | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,818 | 1,514 | 20 | 542 | 741 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.53729 | 0.00719 | 0.19225 | 0.26301 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00026 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 297 | 297 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 47 | - | - | 47 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 11 | - | - | - | 11 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 10 | 2 | 5 | 1 | 2 | - | - | - | 0 | 0 | - | - | 0 |
| 239 | Plant Held for Future Use Total | | 368 | 302 | 5 | 48 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.82186 | 0.01469 | 0.12988 | 0.03354 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Curtailable by Function (Revenue = COS) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 197 | 197 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 551 | - | 551 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 475 | - | 475 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (955) | (185) | (525) | (58) | (184) | - | - | - | (0) | (2) | - | - | (0) |
| 255 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 256 | Retail 100%, Class = Prod | | (610) | (610) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 1,174 | 461 | 32 | 247 | 432 | - | - | - | 0 | 2 | - | - | 0 |
| 258 | Retail 100%, Class = T&D | | (219) | (3) | - | (77) | (138) | - | - | - | (0) | (1) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (27) | (27) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,024 | 478 | 35 | 181 | 328 | - | - | - | 0 | 2 | - | - | 0 |
| 264 | Gross Trans Plant | | (33) | (1) | - | (32) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 1,608 | 340 | 567 | 261 | 438 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.21135 | 0.35280 | 0.16227 | 0.27248 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00096 | 0.00000 | 0.00000 | 0.00014 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 79,142 | 36,967 | 2,676 | 14,021 | 25,340 | 0 | 0 | 0 | 0 | 136 | 0 | 0 | 1 |
| 271 | Accumulated Depreciation | | (22,716) | (14,807) | (1,121) | (2,141) | (4,598) | 0 | 0 | 0 | (0) | (48) | 0 | 0 | (1) |
| 272 | Net Electric Plant in Service | | 56,426 | 22,160 | 1,555 | 11,881 | 20,742 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 1 |
| 273 | Construction Work in Progress | | 2,818 | 1,514 | 20 | 542 | 741 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 368 | 302 | 5 | 48 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 1,608 | 340 | 567 | 261 | 438 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 61,220 | 24,316 | 2,148 | 12,731 | 21,934 | 0 | 0 | 0 | 0 | 91 | 0 | 0 | 1 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.39719 | 0.03508 | 0.20796 | 0.35827 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00148 | 0.00000 | 0.00000 | 0.00002 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 10,033 | 3,833 | 1,337 | 1,643 | 3,189 | - | - | - | 0 | 23 | - | - | 8 |
| 282 | Production Solar Demand | | 339 | 339 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 10,371 | 4,172 | 1,337 | 1,643 | 3,189 | - | - | - | 0 | 23 | - | - | 8 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 10,371 | 4,172 | 1,337 | 1,643 | 3,189 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 8 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.40223 | 0.12893 | 0.15839 | 0.30749 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00220 | 0.00000 | 0.00000 | 0.00076 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 9,814 | 4,048 | 1,322 | 1,502 | 2,912 | - | - | - | 0 | 22 | - | - | 8 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 9,814 | 4,048 | 1,322 | 1,502 | 2,912 | - | - | - | 0 | 22 | - | - | 8 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.41245 | 0.13474 | 0.15301 | 0.29673 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00227 | 0.00000 | 0.00000 | 0.00080 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 30 | - | - | 30 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 1 | 1 | 0 | 0 | 1 | - | - | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 33 | 1 | 0 | 31 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01781 | 0.00157 | 0.93413 | 0.04612 | 0.00000 | 0.00000 | 0.00000 | 0.00027 | 0.00007 | 0.00000 | 0.00000 | 0.00003 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 115 | 115 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 18 | 18 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 54 | 54 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 197 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 517 | - | 517 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 42 | - | 42 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 41 | - | 41 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 642 | 0 | 642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 839 | 197 | 642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.23477 | 0.76523 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 66 | - | - | 66 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 68 | 1 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01998 | 0.00000 | 0.98002 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 215 | - | - | - | 215 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 218 | 0 | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98852 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01147 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.17280 | 0.00000 | 0.00000 | 0.82720 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 603 | 120 | 341 | 32 | 109 | - | - | - | 0 | 1 | - | - | 0 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 62 | 29 | 2 | 11 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 373 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 665 | 149 | 343 | 43 | 129 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.22359 | 0.51569 | 0.06492 | 0.19446 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00108 | 0.00000 | 0.00000 | 0.00026 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 1,790 | 347 | 985 | 109 | 344 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 1 |
| 387 | Total O&M Allocators | | 1.00000 | 0.19392 | 0.55044 | 0.06115 | 0.19237 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00183 | 0.00000 | 0.00000 | 0.00029 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 7 | | | | | | | | | | | | 7 |
| 390 | Total Adjusted O&M | | 1,797 | 347 | 985 | 109 | 344 | - | - | - | 0 | 3 | - | - | 8 |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 1,017 | 1,017 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 174 | 174 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 89 | 89 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 393 | 393 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 1,672 | 1,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 349 | - | - | 349 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 362 | 11 | 0 | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02966 | 0.00000 | 0.97034 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 2,035 | 1,683 | 0 | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82721 | 0.00000 | 0.17279 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 751 | - | - | - | 751 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 423 | Distribution Metering | | 9 | - | - | - | - | - | - | - | - | 9 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 760 | 0 | 0 | 0 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.98837 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.01162 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 1,122 | 11 | 0 | 352 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00958 | 0.00000 | 0.31330 | 0.66925 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00787 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,794 | 1,683 | 0 | 352 | 751 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.60229 | 0.00000 | 0.12581 | 0.26874 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00316 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 187 | 37 | 106 | 10 | 34 | - | - | - | 0 | 0 | - | - | 0 |
| 438 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 187 | 37 | 106 | 10 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.19838 | 0.56537 | 0.05331 | 0.18143 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00049 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 36 | - | 36 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 54 | 21 | 1 | 11 | 20 | - | - | - | 0 | 0 | - | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 3 | - | - | - | - | - | - | - | - | 3 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 70 | 35 | 1 | 11 | 20 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,088 | 1,755 | 143 | 373 | 805 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.56826 | 0.04646 | 0.12079 | 0.26067 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00377 | 0.00000 | 0.00000 | 0.00004 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 47 | 9 | 26 | 2 | 8 | - | - | - | 0 | 0 | - | - | 0 |
| 466 | Net Total Plant | | 560 | 220 | 15 | 118 | 206 | - | - | - | 0 | 1 | - | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 606 | 229 | 42 | 120 | 214 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.37778 | 0.06891 | 0.19846 | 0.35329 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00152 | 0.00000 | 0.00000 | 0.00003 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 10,404 | 4,172 | 1,337 | 1,674 | 3,191 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 8 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 5,489 | 2,330 | 1,171 | 602 | 1,362 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 8 |
| 477 | Net Oper. Income (NOI) before Tax | | 4,916 | 1,842 | 167 | 1,071 | 1,828 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 1,153 | 458 | 40 | 240 | 413 | - | - | - | 0 | 2 | - | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 3,763 | 1,385 | 126 | 832 | 1,415 | - | - | - | 0 | 5 | - | - | 0 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 3,763 | 1,385 | 126 | 832 | 1,415 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 1,856 | 494 | 62 | 494 | 804 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 102 | 27 | 3 | 27 | 44 | - | - | - | 0 | 0 | - | - | 0 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 210 | 78 | 7 | 46 | 79 | - | - | - | 0 | 0 | - | - | 0 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 3,763 | 1,385 | 126 | 832 | 1,415 | - | - | - | 0 | 5 | - | - | 0 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (102) | (27) | (3) | (27) | (44) | - | - | - | (0) | (0) | - | - | (0) |
| 497 | Fed. Taxable Income | Ln 493:496 | 1,754 | 467 | 58 | 467 | 760 | - | - | - | 0 | 2 | - | - | 0 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 368 | 98 | 12 | 98 | 160 | - | - | - | 0 | 0 | - | - | 0 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 368 | 98 | 12 | 98 | 160 | - | - | - | 0 | 0 | - | - | 0 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (23) | (11) | (1) | (4) | (7) | - | - | - | (0) | (0) | - | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 380 | 47 | 8 | 126 | 200 | - | - | - | 0 | 0 | - | - | (0) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 470 | 125 | 16 | 125 | 204 | - | - | - | 0 | 1 | - | - | 0 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 498 | 232 | 17 | 88 | 159 | - | - | - | 0 | 1 | - | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 590 | 124 | 15 | 172 | 279 | - | - | - | 0 | 1 | - | - | 0 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.71% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 0.00% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |
| 524 | Interest Expense | Line 8 x WACC | (1,153) | (458) | (40) | (240) | (413) | - | - | - | (0) | (2) | - | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 1,300 | 329 | 43 | 353 | 573 | - | - | - | 0 | 1 | - | - | 0 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 346 | 87 | 11 | 94 | 152 | - | - | - | 0 | 0 | - | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | (0) | (0) | (0) | (0) | - | - | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (8) | (4) | (0) | (1) | (3) | - | - | - | (0) | (0) | - | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (307) | (200) | (15) | (29) | (62) | - | - | - | (0) | (1) | - | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (62) | (29) | (2) | (11) | (20) | - | - | - | (0) | (0) | - | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (32) | (146) | (6) | 53 | 68 | - | - | - | (0) | (0) | - | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 412 | 193 | 14 | 73 | 132 | - | - | - | 0 | 1 | - | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 380 | 47 | 8 | 126 | 200 | - | - | - | 0 | 0 | - | - | (0) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 4,325 | 1,718 | 152 | 899 | 1,550 | - | - | - | 0 | 6 | - | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Curtailable by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (1,153) | (458) | (40) | (240) | (413) | - | - | - | (0) | (2) | - | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 56 | 26 | 2 | 10 | 18 | - | - | - | 0 | 0 | - | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (1,963) | (917) | (66) | (348) | (629) | - | - | - | (0) | (3) | - | - | (0) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 380 | 47 | 8 | 126 | 200 | - | - | - | 0 | 0 | - | - | (0) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 1,754 | 467 | 58 | 467 | 760 | - | - | - | 0 | 2 | - | - | 0 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 102 | 27 | 3 | 27 | 44 | - | - | - | 0 | 0 | - | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 108 | 50 | 4 | 19 | 35 | - | - | - | 0 | 0 | - | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 210 | 78 | 7 | 46 | 79 | - | - | - | 0 | 0 | - | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 590 | 124 | 15 | 172 | 279 | - | - | - | 0 | 1 | - | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.21081 | 0.02530 | 0.29114 | 0.47175 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00100 | 0.00000 | 0.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 74 | 74 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 10 | 10 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 210 | - | 210 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 26 | - | 26 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 11 | - | 11 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 34 | - | 34 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 379 | 98 | 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 27 | 1 | - | 26 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 91 | - | - | - | 90 | - | - | - | 0 | 0 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 497 | 99 | 281 | 26 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | 0 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 497 | 99 | 281 | 26 | 90 | - | - | - | 0 | 1 | - | - | 0 |
| 581 | Admin & General | | 223 | 44 | 126 | 12 | 40 | - | - | - | 0 | 0 | - | - | 0 |
| 582 | Total | | 719 | 143 | 407 | 38 | 131 | - | - | - | 0 | 1 | - | - | 0 |
| 583 | Total Labor Allocator | | 1.00000 | 0.19843 | 0.56550 | 0.05333 | 0.18147 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00101 | 0.00000 | 0.00000 | 0.00025 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | - | 11,617 | - | 26 | 1,050 | 8,007 | - | 30 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | - | (2,956) | - | (8) | (371) | (3,556) | - | (15) |
| 4 | Net Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | - | 8,661 | - | 17 | 679 | 4,451 | - | 15 |
| 5 | Construction Work in Progress | Line 229 | 33,979 | 21,067 | 253 | 7,640 | 4,215 | - | 150 | - | 0 | 6 | 647 | - | 0 |
| 6 | Plant Held for Future Use | Line 239 | 5,021 | 4,208 | 68 | 674 | 70 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 7 | Working Capital | Line 265 | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | - | 188 | - | 0 | 12 | 117 | - | 5 |
| 8 | Total Rate Base | | 684,381 | 338,327 | 26,829 | 179,533 | 124,741 | - | 8,999 | - | 18 | 697 | 5,216 | - | 20 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 118,218 | 58,043 | 16,705 | 23,166 | 18,137 | - | 1,318 | - | 2 | 176 | 517 | - | 154 |
| 12 | Revenue Credits | Line 307 | 485 | 8 | 1 | 434 | 9 | - | 32 | - | 1 | 0 | 0 | - | 0 |
| 13 | Total Revenue | | 118,702 | 58,051 | 16,706 | 23,600 | 18,146 | - | 1,351 | - | 3 | 176 | 517 | - | 154 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 21,034 | 4,830 | 12,310 | 1,544 | 1,959 | - | 149 | - | 0 | 25 | 67 | - | 149 |
| 17 | Depreciation | Line 460 | 36,535 | 24,414 | 1,792 | 5,260 | 4,578 | - | 383 | - | 1 | 90 | 15 | - | 2 |
| 18 | Tax Other Than Income Tax | Line 470 | 6,767 | 3,186 | 522 | 1,696 | 1,218 | - | 90 | - | 0 | 7 | 47 | - | 0 |
| 19 | Gain/Loss on Disposition | | (30) | (15) | (1) | (8) | (6) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 20 | Operating Expense before Tax | | 64,305 | 32,416 | 14,624 | 8,492 | 7,749 | - | 621 | - | 2 | 122 | 128 | - | 152 |
| 21 | Income Tax Expense | Line 517 | 6,044 | 1,732 | 187 | 2,424 | 1,584 | - | 94 | - | 0 | 5 | 20 | - | 0 |
| 22 | Total Operating Expense | | 70,349 | 34,147 | 14,810 | 10,916 | 9,332 | - | 715 | - | 2 | 126 | 148 | - | 152 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 118,218 | 58,043 | 16,705 | 23,166 | 18,137 | - | 1,318 | - | 2 | 176 | 517 | - | 154 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 118,218 | 58,043 | 16,705 | 23,166 | 18,137 | | 1,318 | | 2 | 176 | 517 | | 154 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | - | | 0 |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | 0.00% | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 298,448 | 298,448 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 25,847 | 25,847 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 27,250 | 27,250 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 144,868 | 144,868 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 496,414 | 496,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 3,525 | 3,525 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 207 | 207 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 1,841 | 1,841 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 2,042 | 2,042 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 193,097 | - | - | 193,097 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 1,819 | - | - | 1,819 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 202,531 | 7,615 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.03760 | 0.00000 | 0.96240 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 698,945 | 504,029 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.72113 | 0.00000 | 0.27887 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 140,259 | - | - | - | 140,259 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,306 | - | - | - | - | - | 11,306 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 25 | - | - | - | - | - | - | - | 25 | - | - | - | - |
| 71 | Distribution Metering | | 1,021 | - | - | - | - | - | - | - | - | 1,021 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | 7,793 | - | - | - | - | - | - | - | - | - | 7,793 | - | - |
| 75 | Distribution Plant Total | | 160,404 | 0 | 0 | 0 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.87441 | 0.00000 | 0.07049 | 0.00000 | 0.00016 | 0.00636 | 0.04858 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 362,935 | 7,615 | 0 | 194,916 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.02098 | 0.00000 | 0.53705 | 0.38646 | 0.00000 | 0.03115 | 0.00000 | 0.00007 | 0.00281 | 0.02147 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 859,349 | 504,029 | 0 | 194,916 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.58652 | 0.00000 | 0.22682 | 0.16322 | 0.00000 | 0.01316 | 0.00000 | 0.00003 | 0.00119 | 0.00907 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 43,948 | 10,315 | 26,393 | 2,809 | 3,856 | - | 311 | - | 1 | 29 | 214 | - | 20 |
| 86 | Retail 100%, Class = # Bills | | 10 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 43,957 | 10,315 | 26,393 | 2,809 | 3,856 | 0 | 311 | 0 | 1 | 29 | 214 | 0 | 30 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.23465 | 0.60042 | 0.06391 | 0.08771 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00068 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 7,032 | - | 7,032 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 7,032 | 0 | 7,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (0) | - | - | - | - | - | - | - | - | - | - | - | (0) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.56500 | 0.03672 | 0.21720 | 0.15831 | 0.00000 | 0.01276 | 0.00000 | 0.00003 | 0.00115 | 0.00880 | 0.00000 | 0.00003 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 139,717 | 139,717 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 19,824 | 19,824 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 20,263 | 20,263 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 19,925 | 19,925 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 199,730 | 199,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 604 | 604 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 87 | 87 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 28,494 | - | - | 28,494 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 218 | - | - | 218 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 29,595 | 883 | 0 | 28,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.02982 | 0.00000 | 0.97018 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 229,325 | 200,612 | 0 | 28,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.87479 | 0.00000 | 0.12521 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 24,129 | - | - | - | 24,129 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,793 | - | - | - | - | - | 2,793 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 8 | - | - | - | - | - | - | - | 8 | - | - | - | - |
| 139 | Distribution Metering | | 355 | - | - | - | - | - | - | - | - | 355 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | 3,444 | - | - | - | - | - | - | - | - | - | 3,444 | - | - |
| 143 | Distribution Plant Total | | 30,730 | 0 | 0 | 0 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.78521 | 0.00000 | 0.09090 | 0.00000 | 0.00026 | 0.01156 | 0.11207 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 60,325 | 883 | 0 | 28,713 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01463 | 0.00000 | 0.47597 | 0.39999 | 0.00000 | 0.04630 | 0.00000 | 0.00013 | 0.00589 | 0.05709 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 260,055 | 200,612 | 0 | 28,713 | 24,129 | 0 | 2,793 | 0 | 8 | 355 | 3,444 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.77142 | 0.00000 | 0.11041 | 0.09279 | 0.00000 | 0.01074 | 0.00000 | 0.00003 | 0.00137 | 0.01324 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 23,042 | 5,408 | 13,838 | 1,473 | 2,022 | - | 163 | - | 0 | 15 | 112 | - | 11 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 4 | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 156 | General & Intangible Plant Total | | 23,046 | 5,408 | 13,838 | 1,473 | 2,022 | 0 | 163 | 0 | 0 | 15 | 112 | 0 | 15 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.23466 | 0.60044 | 0.06392 | 0.08772 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00064 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 165 | - | 165 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 165 | 0 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 283,267 | 206,020 | 14,003 | 30,186 | 26,151 | 0 | 2,956 | 0 | 8 | 371 | 3,556 | 0 | 15 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.72730 | 0.04944 | 0.10656 | 0.09232 | 0.00000 | 0.01044 | 0.00000 | 0.00003 | 0.00131 | 0.01255 | 0.00000 | 0.00005 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 496,414 | 496,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (199,730) | (199,730) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 296,684 | 296,684 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 202,531 | 7,615 | 0 | 194,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (29,595) | (883) | 0 | (28,713) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 172,935 | 6,732 | 0 | 166,203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.03893 | 0.00000 | 0.96107 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 160,404 | 0 | 0 | 0 | 140,259 | 0 | 11,306 | 0 | 25 | 1,021 | 7,793 | 0 | 0 |
| 187 | Distribution Reserve | | (30,730) | 0 | 0 | 0 | (24,129) | 0 | (2,793) | 0 | (8) | (355) | (3,444) | 0 | 0 |
| 188 | Distribution Net Plant | | 129,674 | 0 | 0 | 0 | 116,130 | 0 | 8,513 | 0 | 17 | 666 | 4,349 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.89555 | 0.00000 | 0.06565 | 0.00000 | 0.00013 | 0.00513 | 0.03354 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 43,957 | 10,315 | 26,393 | 2,809 | 3,856 | 0 | 311 | 0 | 1 | 29 | 214 | 0 | 30 |
| 192 | General & Intangible Reserve | | (23,046) | (5,408) | (13,838) | (1,473) | (2,022) | 0 | (163) | 0 | (0) | (15) | (112) | 0 | (15) |
| 193 | General & Intangible Net Plant | | 20,911 | 4,907 | 12,555 | 1,336 | 1,834 | 0 | 148 | 0 | 0 | 14 | 102 | 0 | 15 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.23464 | 0.60039 | 0.06391 | 0.08771 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00073 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 7,032 | 0 | 7,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (165) | 0 | (165) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 6,866 | 0 | 6,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 202 | Other Reserve | | (0) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | 0 | (0) |
| 203 | Other Net Plant | | (0) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | (0) | 0 | (0) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00142 | 0.00364 | 0.00039 | 0.00053 | 0.00000 | 0.00004 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.99394 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 207 | Total Reserve | | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | 0 | (2,956) | 0 | (8) | (371) | (3,556) | 0 | (15) |
| 208 | Total Net Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | 0 | 8,661 | 0 | 17 | 679 | 4,451 | 0 | 15 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.49169 | 0.03097 | 0.26718 | 0.18812 | 0.00000 | 0.01381 | 0.00000 | 0.00003 | 0.00108 | 0.00710 | 0.00000 | 0.00002 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 8,408 | 8,408 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 1,426 | 1,426 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 628 | 628 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 10,697 | 10,697 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 7,718 | - | - | 7,718 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 4,251 | - | - | - | 4,251 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 223 | Distribution Metering | | 6 | - | - | - | - | - | - | - | - | 6 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | 648 | - | - | - | - | - | - | - | - | - | 648 | - | - |
| 226 | Labor | | 442 | 104 | 265 | 28 | 39 | - | 3 | - | 0 | 0 | 2 | - | 0 |
| 227 | Retail 100%, Class = Net Plant | | (398) | (195) | (12) | (106) | (75) | - | (5) | - | (0) | (0) | (3) | - | (0) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 33,979 | 21,067 | 253 | 7,640 | 4,215 | 0 | 150 | 0 | 0 | 6 | 647 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.62001 | 0.00745 | 0.22485 | 0.12405 | 0.00000 | 0.00441 | 0.00000 | 0.00000 | 0.00016 | 0.01905 | 0.00000 | 0.00001 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 4,134 | 4,134 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 48 | 48 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 667 | - | - | 667 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 60 | - | - | - | 60 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 112 | 26 | 68 | 7 | 10 | - | 1 | - | 0 | 0 | 1 | - | 0 |
| 239 | Plant Held for Future Use Total | | 5,021 | 4,208 | 68 | 674 | 70 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.83805 | 0.01345 | 0.13423 | 0.01398 | 0.00000 | 0.00016 | 0.00000 | 0.00000 | 0.00001 | 0.00011 | 0.00000 | 0.00001 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Revenue = COS) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 2,743 | 2,743 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 176 | 176 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 192 | 192 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 6,887 | - | 6,887 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 5,928 | - | 5,928 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 41 | 41 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (11,141) | (2,576) | (6,564) | (823) | (1,044) | - | (79) | - | (0) | (13) | (36) | - | (6) |
| 255 | Retail 100%, Class = # Bills | | 10 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| 256 | Retail 100%, Class = Prod | | (8,486) | (8,486) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,050 | 6,417 | 404 | 3,487 | 2,455 | - | 180 | - | 0 | 14 | 93 | - | 0 |
| 258 | Retail 100%, Class = T&D | | (2,026) | (43) | - | (1,088) | (783) | - | (63) | - | (0) | (6) | (43) | - | - |
| 259 | Retail 100%, Class = Metering | | 3 | - | - | - | - | - | - | - | - | 3 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (372) | (372) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 11,774 | 6,652 | 432 | 2,557 | 1,864 | - | 150 | - | 0 | 14 | 104 | - | 0 |
| 264 | Gross Trans Plant | | (471) | (18) | - | (454) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | 0 | 188 | 0 | 0 | 12 | 117 | 0 | 5 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.25826 | 0.38707 | 0.20097 | 0.13610 | 0.00000 | 0.01028 | 0.00000 | 0.00002 | 0.00065 | 0.00640 | 0.00000 | 0.00027 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 910,338 | 514,344 | 33,424 | 197,725 | 144,115 | 0 | 11,617 | 0 | 26 | 1,050 | 8,007 | 0 | 30 |
| 271 | Accumulated Depreciation | | (283,267) | (206,020) | (14,003) | (30,186) | (26,151) | 0 | (2,956) | 0 | (8) | (371) | (3,556) | 0 | (15) |
| 272 | Net Electric Plant in Service | | 627,071 | 308,323 | 19,421 | 167,539 | 117,964 | 0 | 8,661 | 0 | 17 | 679 | 4,451 | 0 | 15 |
| 273 | Construction Work in Progress | | 33,979 | 21,067 | 253 | 7,640 | 4,215 | 0 | 150 | 0 | 0 | 6 | 647 | 0 | 0 |
| 274 | Plant Held for Future Use | | 5,021 | 4,208 | 68 | 674 | 70 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 275 | Working Capital | | 18,309 | 4,729 | 7,087 | 3,680 | 2,492 | 0 | 188 | 0 | 0 | 12 | 117 | 0 | 5 |
| 276 | Total Rate Base | | 684,381 | 338,327 | 26,829 | 179,533 | 124,741 | 0 | 8,999 | 0 | 18 | 697 | 5,216 | 0 | 20 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.49436 | 0.03920 | 0.26233 | 0.18227 | 0.00000 | 0.01315 | 0.00000 | 0.00003 | 0.00102 | 0.00762 | 0.00000 | 0.00003 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 113,503 | 53,328 | 16,705 | 23,166 | 18,137 | - | 1,318 | - | 2 | 176 | 517 | - | 154 |
| 282 | Production Solar Demand | | 4,715 | 4,715 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 118,218 | 58,043 | 16,705 | 23,166 | 18,137 | - | 1,318 | - | 2 | 176 | 517 | - | 154 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 118,218 | 58,043 | 16,705 | 23,166 | 18,137 | 0 | 1,318 | 0 | 2 | 176 | 517 | 0 | 154 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.49098 | 0.14131 | 0.19596 | 0.15342 | 0.00000 | 0.01115 | 0.00000 | 0.00002 | 0.00149 | 0.00437 | 0.00000 | 0.00130 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 112,658 | 56,320 | 16,519 | 21,176 | 16,562 | - | 1,257 | - | 3 | 171 | 497 | - | 154 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 112,658 | 56,320 | 16,519 | 21,176 | 16,562 | - | 1,257 | - | 3 | 171 | 497 | - | 154 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.49992 | 0.14663 | 0.18797 | 0.14701 | 0.00000 | 0.01116 | 0.00000 | 0.00002 | 0.00152 | 0.00441 | 0.00000 | 0.00136 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 430 | - | - | 430 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 6 | - | - | - | 6 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 17 | 8 | 1 | 4 | 3 | - | 0 | - | 0 | 0 | 0 | - | 0 |
| 307 | Total Revenue Credits | | 485 | 8 | 1 | 434 | 9 | 0 | 32 | 0 | 1 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.01684 | 0.00134 | 0.89524 | 0.01782 | 0.00000 | 0.06619 | 0.00000 | 0.00223 | 0.00003 | 0.00026 | 0.00000 | 0.00004 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 1,603 | 1,603 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 129 | 129 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 255 | 255 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 755 | 755 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 2,742 | 2,742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 6,465 | - | 6,465 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 519 | - | 519 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 525 | - | 525 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 516 | - | 516 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 8,025 | 0 | 8,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 10,767 | 2,742 | 8,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.25468 | 0.74532 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 9 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 930 | - | - | 930 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 953 | 19 | 0 | 935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.01972 | 0.00000 | 0.98028 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 1,223 | - | - | - | 1,223 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 89 | - | - | - | - | - | 89 | - | - | - | - | - | - |
| 344 | Distribution Service | | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| 345 | Distribution Metering | | 19 | - | - | - | - | - | - | - | - | 19 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | 26 | - | - | - | - | - | - | - | - | - | 26 | - | - |
| 349 | Distribution O&M Total | | 1,358 | 0 | 0 | 0 | 1,223 | 0 | 89 | 0 | 0 | 19 | 26 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90077 | 0.00000 | 0.06580 | 0.00000 | 0.00026 | 0.01414 | 0.01902 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 0 | - | - | - | - | - | - | - | - | 0 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 356 | Customer Accounting O&M | | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.06953 | 0.00000 | 0.00000 | 0.93047 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 366 | Sales O&M | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 7,092 | 1,665 | 4,259 | 453 | 622 | - | 50 | - | 0 | 5 | 35 | - | 3 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 717 | 405 | 26 | 156 | 113 | - | 9 | - | 0 | 1 | 6 | - | 0 |
| 373 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 7,809 | 2,069 | 4,286 | 609 | 736 | 0 | 59 | 0 | 0 | 6 | 41 | 0 | 4 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.26500 | 0.54878 | 0.07799 | 0.09421 | 0.00000 | 0.00759 | 0.00000 | 0.00002 | 0.00071 | 0.00523 | 0.00000 | 0.00047 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 20,895 | 4,830 | 12,310 | 1,544 | 1,959 | 0 | 149 | 0 | 0 | 25 | 67 | 0 | 11 |
| 387 | Total O&M Allocators | | 1.00000 | 0.23117 | 0.58915 | 0.07388 | 0.09373 | 0.00000 | 0.00711 | 0.00000 | 0.00002 | 0.00121 | 0.00319 | 0.00000 | 0.00053 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 138 | | | | | | | | | | | | 138 |
| 390 | Total Adjusted O&M | | 21,034 | 4,830 | 12,310 | 1,544 | 1,959 | - | 149 | - | 0 | 25 | 67 | - | 149 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 14,148 | 14,148 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 2,417 | 2,417 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 1,237 | 1,237 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 5,465 | 5,465 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 23,267 | 23,267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 65 | 65 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 4,917 | - | - | 4,917 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 40 | - | - | 40 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 5,107 | 150 | 0 | 4,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.02928 | 0.00000 | 0.97072 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 28,373 | 23,416 | 0 | 4,957 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.82528 | 0.00000 | 0.17472 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 4,271 | - | - | - | 4,271 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 359 | - | - | - | - | - | 359 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| 423 | Distribution Metering | | 68 | - | - | - | - | - | - | - | - | 68 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Gen Service Interruptible by Function (Revenue = COS) | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 4,699 | 0 | 0 | 0 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.90894 | 0.00000 | 0.07642 | 0.00000 | 0.00018 | 0.01446 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 9,805 | 150 | 0 | 4,957 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.01525 | 0.00000 | 0.50557 | 0.43554 | 0.00000 | 0.03662 | 0.00000 | 0.00008 | 0.00693 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 33,072 | 23,416 | 0 | 4,957 | 4,271 | 0 | 359 | 0 | 1 | 68 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.70803 | 0.00000 | 0.14990 | 0.12913 | 0.00000 | 0.01086 | 0.00000 | 0.00002 | 0.00205 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 2,204 | 517 | 1,324 | 141 | 193 | - | 16 | - | 0 | 1 | 11 | - | 1 |
| 438 | Retail 100%, Class = # Bills | | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 2,205 | 517 | 1,324 | 141 | 193 | 0 | 16 | 0 | 0 | 1 | 11 | 0 | 2 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.23460 | 0.60029 | 0.06390 | 0.08770 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00090 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 450 | - | 450 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 450 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 451 | Retail 100%, Class = Net Plant | | 604 | 297 | 19 | 161 | 114 | - | 8 | - | 0 | 1 | 4 | - | 0 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 20 | - | - | - | - | - | - | - | - | 20 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 184 | 184 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 807 | 480 | 19 | 161 | 114 | 0 | 8 | 0 | 0 | 20 | 4 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 36,535 | 24,414 | 1,792 | 5,260 | 4,578 | 0 | 383 | 0 | 1 | 90 | 15 | 0 | 2 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.66824 | 0.04906 | 0.14396 | 0.12530 | 0.00000 | 0.01048 | 0.00000 | 0.00002 | 0.00245 | 0.00041 | 0.00000 | 0.00007 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 548 | 129 | 329 | 35 | 48 | - | 4 | - | 0 | 0 | 3 | - | 0 |
| 466 | Net Total Plant | | 6,218 | 3,058 | 193 | 1,661 | 1,170 | - | 86 | - | 0 | 7 | 44 | - | 0 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,767 | 3,186 | 522 | 1,696 | 1,218 | 0 | 90 | 0 | 0 | 7 | 47 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.47087 | 0.07712 | 0.25071 | 0.17999 | 0.00000 | 0.01327 | 0.00000 | 0.00003 | 0.00105 | 0.00692 | 0.00000 | 0.00006 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 118,702 | 58,051 | 16,706 | 23,600 | 18,146 | 0 | 1,351 | 0 | 3 | 176 | 517 | 0 | 154 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 64,305 | 32,416 | 14,624 | 8,492 | 7,749 | 0 | 621 | 0 | 2 | 122 | 128 | 0 | 152 |
| 477 | Net Oper. Income (NOI) before Tax | | 54,398 | 25,635 | 2,082 | 15,108 | 10,397 | 0 | 730 | 0 | 1 | 54 | 388 | 0 | 1 |
| 478 | Interest Expense | Line 8 x WACC | 12,888 | 6,371 | 505 | 3,381 | 2,349 | - | 169 | - | 0 | 13 | 98 | - | 0 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 41,509 | 19,264 | 1,577 | 11,727 | 8,048 | - | 560 | - | 1 | 41 | 290 | - | 1 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 41,509 | 19,264 | 1,577 | 11,727 | 8,048 | 0 | 560 | 0 | 1 | 41 | 290 | 0 | 1 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 484 | State Temporary Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 19,572 | 6,869 | 771 | 6,963 | 4,575 | 0 | 280 | 0 | 0 | 15 | 97 | 0 | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 1,076 | 378 | 42 | 383 | 252 | - | 15 | - | 0 | 1 | 5 | - | 0 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 2,319 | 1,080 | 88 | 653 | 448 | - | 31 | - | 0 | 2 | 16 | - | 0 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 41,509 | 19,264 | 1,577 | 11,727 | 8,048 | - | 560 | - | 1 | 41 | 290 | - | 1 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (1,076) | (378) | (42) | (383) | (252) | - | (15) | - | (0) | (1) | (5) | - | (0) |
| 497 | Fed. Taxable Income | Ln 493:496 | 18,495 | 6,491 | 729 | 6,580 | 4,324 | - | 265 | - | 0 | 15 | 92 | - | 0 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 3,884 | 1,363 | 153 | 1,382 | 908 | - | 56 | - | 0 | 3 | 19 | - | 0 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 3,884 | 1,363 | 153 | 1,382 | 908 | - | 56 | - | 0 | 3 | 19 | - | 0 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (261) | (147) | (10) | (57) | (41) | - | (3) | - | (0) | (0) | (2) | - | (0) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 3,726 | 652 | 99 | 1,771 | 1,136 | - | 62 | - | 0 | 2 | 3 | - | (0) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 4,960 | 1,741 | 196 | 1,765 | 1,160 | - | 71 | - | 0 | 4 | 25 | - | 0 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,724 | 3,234 | 210 | 1,243 | 906 | - | 73 | - | 0 | 7 | 50 | - | 0 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 514 | Total Amortization of ITC | Line 504 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 515 | Total Amortization of PTC | Line 505 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 6,044 | 1,732 | 187 | 2,424 | 1,584 | - | 94 | - | 0 | 5 | 20 | - | 0 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.73% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 25.83% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |
| 524 | Interest Expense | Line 8 x WACC | (12,888) | (6,371) | (505) | (3,381) | (2,349) | - | (169) | - | (0) | (13) | (98) | - | (0) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 533 | Base for FIT Computation | Ln 523:532 | 13,630 | 4,574 | 540 | 4,985 | 3,260 | - | 197 | - | 0 | 10 | 64 | - | 0 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 3,623 | 1,216 | 144 | 1,325 | 867 | - | 52 | - | 0 | 3 | 17 | - | 0 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | (2) | (0) | (1) | (1) | - | (0) | - | (0) | (0) | (0) | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (94) | (53) | (3) | (20) | (15) | - | (1) | - | (0) | (0) | (1) | - | (0) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (3,830) | (2,786) | (189) | (408) | (354) | - | (40) | - | (0) | (5) | (48) | - | (0) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (712) | (402) | (26) | (155) | (113) | - | (9) | - | (0) | (1) | (6) | - | (0) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,017) | (2,028) | (76) | 741 | 385 | - | 2 | - | (0) | (3) | (38) | - | (0) |
| 541 | Total FIT - Deferred | Line 532 | 4,743 | 2,680 | 174 | 1,030 | 751 | - | 61 | - | 0 | 5 | 42 | - | 0 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 3,726 | 652 | 99 | 1,771 | 1,136 | - | 62 | - | 0 | 2 | 3 | - | (0) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 48,354 | 23,904 | 1,896 | 12,685 | 8,813 | - | 636 | - | 1 | 49 | 369 | - | 1 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Gen Service Interruptible by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (12,888) | (6,371) | (505) | (3,381) | (2,349) | - | (169) | - | (0) | (13) | (98) | - | (0) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 646 | 365 | 24 | 140 | 102 | - | 8 | - | 0 | 1 | 6 | - | 0 |
| 548 | Temporary State Differences | JSS Sch. 12 | (22,583) | (12,760) | (829) | (4,905) | (3,575) | - | (288) | - | (1) | (26) | (199) | - | (1) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |
| 550 | Net FIT Allowable | Line 542 | 3,726 | 652 | 99 | 1,771 | 1,136 | - | 62 | - | 0 | 2 | 3 | - | (0) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 18,495 | 6,491 | 729 | 6,580 | 4,324 | - | 265 | - | 0 | 15 | 92 | - | 0 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 1,076 | 378 | 42 | 383 | 252 | - | 15 | - | 0 | 1 | 5 | - | 0 |
| 555 | Total SIT - Deferred | Line 549 | 1,242 | 702 | 46 | 270 | 197 | - | 16 | - | 0 | 1 | 11 | - | 0 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,319 | 1,080 | 88 | 653 | 448 | - | 31 | - | 0 | 2 | 16 | - | 0 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 6,044 | 1,732 | 187 | 2,424 | 1,584 | - | 94 | - | 0 | 5 | 20 | - | 0 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.28649 | 0.03087 | 0.40102 | 0.26206 | 0.00000 | 0.01551 | 0.00000 | 0.00002 | 0.00075 | 0.00327 | 0.00000 | 0.00001 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 1,031 | 1,031 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 180 | 180 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 145 | 145 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 2,623 | - | 2,623 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 325 | - | 325 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 138 | - | 138 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 423 | - | 423 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 4,869 | 1,360 | 3,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 385 | 11 | - | 374 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 586 | - | - | - | 513 | - | 41 | - | 0 | 4 | 28 | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 5,840 | 1,371 | 3,509 | 374 | 513 | 0 | 41 | 0 | 0 | 4 | 28 | 0 | 0 |
| 577 | Customer Accounts | | 2 | - | - | - | - | - | - | - | - | 0 | - | - | 2 |
| 578 | Customer Service & Info. | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 579 | Sales | | 0 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 580 | Subtotal before Admin & Gen | | 5,843 | 1,371 | 3,509 | 374 | 513 | - | 41 | - | 0 | 4 | 28 | - | 3 |
| 581 | Admin & General | | 2,618 | 615 | 1,572 | 167 | 230 | - | 19 | - | 0 | 2 | 13 | - | 1 |
| 582 | Total | | 8,461 | 1,986 | 5,081 | 541 | 742 | - | 60 | - | 0 | 6 | 41 | - | 4 |
| 583 | Total Labor Allocator | | 1.00000 | 0.23470 | 0.60055 | 0.06393 | 0.08773 | 0.00000 | 0.00707 | 0.00000 | 0.00002 | 0.00066 | 0.00487 | 0.00000 | 0.00047 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | - | 11,589 | - | 24,839 | 18,316 | - | - | 13,312 |
| 3 | Accum. Depreciation & Amort. | Line 171 | (40,898) | (4,772) | (1,835) | (268) | (9,904) | - | (2,949) | - | (8,025) | (6,464) | - | - | (6,682) |
| 4 | Net Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | - | 8,640 | - | 16,814 | 11,852 | - | - | 6,630 |
| 5 | Construction Work in Progress | Line 229 | 2,653 | 488 | 33 | 68 | 1,596 | - | 149 | - | 133 | 98 | - | - | 88 |
| 6 | Plant Held for Future Use | Line 239 | 166 | 97 | 9 | 6 | 27 | - | 1 | - | 2 | 1 | - | - | 23 |
| 7 | Working Capital | Line 265 | 4,918 | 110 | 929 | 33 | 944 | - | 188 | - | 283 | 207 | - | - | 2,225 |
| 8 | Total Rate Base | | 107,519 | 7,836 | 3,515 | 1,591 | 47,242 | - | 8,978 | - | 17,233 | 12,157 | - | - | 8,966 |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 23,722 | 1,344 | 2,189 | 205 | 6,869 | - | 1,315 | - | 1,802 | 3,065 | - | - | 6,933 |
| 12 | Revenue Credits | Line 307 | 1,098 | 0 | 0 | 4 | 3 | - | 32 | - | 1,049 | 0 | - | - | 9 |
| 13 | Total Revenue | | 24,820 | 1,345 | 2,189 | 209 | 6,872 | - | 1,347 | - | 2,851 | 3,065 | - | - | 6,942 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 8,559 | 112 | 1,613 | 14 | 742 | - | 148 | - | 474 | 439 | - | - | 5,017 |
| 17 | Depreciation | Line 460 | 6,466 | 565 | 235 | 47 | 1,734 | - | 382 | - | 851 | 1,564 | - | - | 1,088 |
| 18 | Tax Other Than Income Tax | Line 470 | 1,186 | 74 | 68 | 15 | 461 | - | 90 | - | 175 | 124 | - | - | 180 |
| 19 | Gain/Loss on Disposition | | (5) | (0) | (0) | (0) | (2) | - | (0) | - | (1) | (1) | - | - | (0) |
| 20 | Operating Expense before Tax | | 16,207 | 751 | 1,916 | 75 | 2,935 | - | 620 | - | 1,499 | 2,127 | - | - | 6,284 |
| 21 | Income Tax Expense | Line 517 | 1,017 | 40 | 24 | 21 | 600 | - | 94 | - | 134 | 79 | - | - | 24 |
| 22 | Total Operating Expense | | 17,224 | 791 | 1,941 | 97 | 3,534 | - | 713 | - | 1,634 | 2,206 | - | - | 6,308 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 23,722 | 1,344 | 2,189 | 205 | 6,869 | - | 1,315 | - | 1,802 | 3,065 | - | - | 6,933 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 0.00% | 7.07% | 0.00% | 7.07% | 7.07% | 0.00% | 0.00% | 7.07% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 23,722 | 1,344 | 2,189 | 205 | 6,869 | | 1,315 | | 1,802 | 3,065 | | | 6,933 |
| 37 | | Ln 29 | - | - | - | - | - | | - | | - | - | | | - |
| 38 | | Ln 37 / Ln 36 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | | 0.00% |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | 6,912 | 6,912 | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | 599 | 599 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | 631 | 631 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | 3,355 | 3,355 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 11,498 | 11,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | 82 | 82 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | 5 | 5 | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | 43 | 43 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | 47 | 47 | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | 1,712 | - | - | 1,712 | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 1,904 | 176 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 1.00000 | 0.09263 | 0.00000 | 0.90737 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 13,402 | 11,674 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 1.00000 | 0.87108 | 0.00000 | 0.12892 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | 53,119 | - | - | - | 53,119 | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | 11,279 | - | - | - | - | - | 11,279 | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | 24,175 | - | - | - | - | - | - | - | 24,175 | - | - | - | - |
| 71 | Distribution Metering | | 17,807 | - | - | - | - | - | - | - | - | 17,807 | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 106,380 | 0 | 0 | 0 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.49933 | 0.00000 | 0.10603 | 0.00000 | 0.22725 | 0.16739 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 108,284 | 176 | 0 | 1,728 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00163 | 0.00000 | 0.01596 | 0.49055 | 0.00000 | 0.10416 | 0.00000 | 0.22325 | 0.16445 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 119,782 | 11,674 | 0 | 1,728 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.09746 | 0.00000 | 0.01442 | 0.44346 | 0.00000 | 0.09417 | 0.00000 | 0.20182 | 0.14866 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 15,785 | 239 | 3,458 | 25 | 1,460 | - | 310 | - | 665 | 509 | - | - | 9,120 |
| 86 | Retail 100%, Class = # Bills | | 4,256 | - | - | - | - | - | - | - | - | - | - | - | 4,256 |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 20,041 | 239 | 3,458 | 25 | 1,460 | 0 | 310 | 0 | 665 | 509 | 0 | 0 | 13,375 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.01192 | 0.17256 | 0.00124 | 0.07286 | 0.00000 | 0.01547 | 0.00000 | 0.03316 | 0.02538 | 0.00000 | 0.00000 | 0.66740 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | 921 | - | 921 | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 921 | 0 | 921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | (63) | - | - | - | - | - | - | - | - | - | - | - | (63) |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | (63) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (63) |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.08468 | 0.03113 | 0.01246 | 0.38796 | 0.00000 | 0.08238 | 0.00000 | 0.17657 | 0.13019 | 0.00000 | 0.00000 | 0.09463 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | 3,236 | 3,236 | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | 459 | 459 | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | 469 | 469 | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | 461 | 461 | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 4,626 | 4,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | 14 | 14 | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | 253 | - | - | 253 | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 275 | 20 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 1.00000 | 0.07434 | 0.00000 | 0.92566 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 4,901 | 4,646 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 1.00000 | 0.94807 | 0.00000 | 0.05193 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | 9,138 | - | - | - | 9,138 | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | 2,787 | - | - | - | - | - | 2,787 | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | 7,677 | - | - | - | - | - | - | - | 7,677 | - | - | - | - |
| 139 | Distribution Metering | | 6,197 | - | - | - | - | - | - | - | - | 6,197 | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 25,799 | 0 | 0 | 0 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.35422 | 0.00000 | 0.10802 | 0.00000 | 0.29756 | 0.24021 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 26,073 | 20 | 0 | 255 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00078 | 0.00000 | 0.00976 | 0.35048 | 0.00000 | 0.10688 | 0.00000 | 0.29442 | 0.23767 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 30,699 | 4,646 | 0 | 255 | 9,138 | 0 | 2,787 | 0 | 7,677 | 6,197 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.15135 | 0.00000 | 0.00829 | 0.29767 | 0.00000 | 0.09077 | 0.00000 | 0.25006 | 0.20186 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 8,276 | 125 | 1,813 | 13 | 766 | - | 163 | - | 348 | 267 | - | - | 4,782 |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | 1,808 | - | - | - | - | - | - | - | - | - | - | - | 1,808 |
| 156 | General & Intangible Plant Total | | 10,085 | 125 | 1,813 | 13 | 766 | 0 | 163 | 0 | 348 | 267 | 0 | 0 | 6,590 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.01242 | 0.17980 | 0.00129 | 0.07592 | 0.00000 | 0.01612 | 0.00000 | 0.03455 | 0.02645 | 0.00000 | 0.00000 | 0.65345 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | 22 | - | 22 | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 22 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | 0 | 0 | 0 | 0 | - | 0 | - | 0 | 0 | - | - | 0 |
| 166 | Retail 100%, Class = # Bills | | 92 | - | - | - | - | - | - | - | - | - | - | - | 92 |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 40,898 | 4,772 | 1,835 | 268 | 9,904 | 0 | 2,949 | 0 | 8,025 | 6,464 | 0 | 0 | 6,682 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.11667 | 0.04487 | 0.00654 | 0.24216 | 0.00000 | 0.07211 | 0.00000 | 0.19622 | 0.15804 | 0.00000 | 0.00000 | 0.16338 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 11,498 | 11,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | (4,626) | (4,626) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 6,872 | 6,872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 1,904 | 176 | 0 | 1,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | (275) | (20) | 0 | (255) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 1,629 | 156 | 0 | 1,473 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 1.00000 | 0.09571 | 0.00000 | 0.90429 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 106,380 | 0 | 0 | 0 | 53,119 | 0 | 11,279 | 0 | 24,175 | 17,807 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (25,799) | 0 | 0 | 0 | (9,138) | 0 | (2,787) | 0 | (7,677) | (6,197) | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 80,581 | 0 | 0 | 0 | 43,981 | 0 | 8,493 | 0 | 16,498 | 11,610 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.54579 | 0.00000 | 0.10539 | 0.00000 | 0.20474 | 0.14408 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 20,041 | 239 | 3,458 | 25 | 1,460 | 0 | 310 | 0 | 665 | 509 | 0 | 0 | 13,375 |
| 192 | General & Intangible Reserve | | (10,085) | (125) | (1,813) | (13) | (766) | 0 | (163) | 0 | (348) | (267) | 0 | 0 | (6,590) |
| 193 | General & Intangible Net Plant | | 9,957 | 114 | 1,645 | 12 | 695 | 0 | 147 | 0 | 316 | 242 | 0 | 0 | 6,786 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.01141 | 0.16523 | 0.00119 | 0.06976 | 0.00000 | 0.01481 | 0.00000 | 0.03175 | 0.02431 | 0.00000 | 0.00000 | 0.68153 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 921 | 0 | 921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | (22) | 0 | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 900 | 0 | 900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | (63) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (63) |
| 202 | Other Reserve | | (92) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (92) |
| 203 | Other Net Plant | | (155) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (0) | (0) | 0 | 0 | (155) |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 207 | Total Reserve | | (40,898) | (4,772) | (1,835) | (268) | (9,904) | 0 | (2,949) | 0 | (8,025) | (6,464) | 0 | 0 | (6,682) |
| 208 | Total Net Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | 0 | 8,640 | 0 | 16,814 | 11,852 | 0 | 0 | 6,630 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.07157 | 0.02550 | 0.01488 | 0.44772 | 0.00000 | 0.08659 | 0.00000 | 0.16851 | 0.11878 | 0.00000 | 0.00000 | 0.06645 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | 195 | 195 | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | 33 | 33 | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | 15 | 15 | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | 248 | 248 | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | 68 | - | - | 68 | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | 1,610 | - | - | - | 1,610 | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | 152 | - | - | - | - | - | 152 | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | 137 | - | - | - | - | - | - | - | 137 | - | - | - | - |
| 223 | Distribution Metering | | 100 | - | - | - | - | - | - | - | - | 100 | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 159 | 2 | 35 | 0 | 15 | - | 3 | - | 7 | 5 | - | - | 92 |
| 227 | Retail 100%, Class = Net Plant | | (63) | (5) | (2) | (1) | (28) | - | (5) | - | (11) | (8) | - | - | (4) |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 2,653 | 488 | 33 | 68 | 1,596 | 0 | 149 | 0 | 133 | 98 | 0 | 0 | 88 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.18393 | 0.01250 | 0.02553 | 0.60175 | 0.00000 | 0.05630 | 0.00000 | 0.05024 | 0.03676 | 0.00000 | 0.00000 | 0.03299 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | 96 | 96 | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | 6 | - | - | 6 | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | 23 | - | - | - | 23 | - | - | - | - | - | - | - | - |
| 238 | Labor | | 40 | 1 | 9 | 0 | 4 | - | 1 | - | 2 | 1 | - | - | 23 |
| 239 | Plant Held for Future Use Total | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.58713 | 0.05331 | 0.03599 | 0.16013 | 0.00000 | 0.00478 | 0.00000 | 0.01024 | 0.00784 | 0.00000 | 0.00000 | 0.14058 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | 64 | 64 | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | 902 | - | 902 | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | 777 | - | 777 | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (4,542) | (60) | (860) | (7) | (396) | - | (79) | - | (253) | (234) | - | - | (2,653) |
| 255 | Retail 100%, Class = # Bills | | 4,568 | - | - | - | - | - | - | - | - | - | - | - | 4,568 |
| 256 | Retail 100%, Class = Prod | | (197) | (197) | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 2,077 | 149 | 53 | 31 | 930 | - | 180 | - | 350 | 247 | - | - | 138 |
| 258 | Retail 100%, Class = T&D | | (604) | (1) | - | (10) | (296) | - | (63) | - | (135) | (99) | - | - | - |
| 259 | Retail 100%, Class = Metering | | 57 | - | - | - | - | - | - | - | - | 57 | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | (9) | (9) | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 1,820 | 154 | 57 | 23 | 706 | - | 150 | - | 321 | 237 | - | - | 172 |
| 264 | Gross Trans Plant | | (4) | (0) | - | (4) | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 4,918 | 110 | 929 | 33 | 944 | 0 | 188 | 0 | 283 | 207 | 0 | 0 | 2,225 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.02227 | 0.18884 | 0.00663 | 0.19191 | 0.00000 | 0.03817 | 0.00000 | 0.05763 | 0.04206 | 0.00000 | 0.00000 | 0.45249 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 140,681 | 11,913 | 4,380 | 1,753 | 54,579 | 0 | 11,589 | 0 | 24,839 | 18,316 | 0 | 0 | 13,312 |
| 271 | Accumulated Depreciation | | (40,898) | (4,772) | (1,835) | (268) | (9,904) | 0 | (2,949) | 0 | (8,025) | (6,464) | 0 | 0 | (6,682) |
| 272 | Net Electric Plant in Service | | 99,783 | 7,141 | 2,545 | 1,485 | 44,675 | 0 | 8,640 | 0 | 16,814 | 11,852 | 0 | 0 | 6,630 |
| 273 | Construction Work in Progress | | 2,653 | 488 | 33 | 68 | 1,596 | 0 | 149 | 0 | 133 | 98 | 0 | 0 | 88 |
| 274 | Plant Held for Future Use | | 166 | 97 | 9 | 6 | 27 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 23 |
| 275 | Working Capital | | 4,918 | 110 | 929 | 33 | 944 | 0 | 188 | 0 | 283 | 207 | 0 | 0 | 2,225 |
| 276 | Total Rate Base | | 107,519 | 7,836 | 3,515 | 1,591 | 47,242 | 0 | 8,978 | 0 | 17,233 | 12,157 | 0 | 0 | 8,966 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.07288 | 0.03270 | 0.01480 | 0.43938 | 0.00000 | 0.08350 | 0.00000 | 0.16028 | 0.11307 | 0.00000 | 0.00000 | 0.08339 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | 23,613 | 1,235 | 2,189 | 205 | 6,869 | - | 1,315 | - | 1,802 | 3,065 | - | - | 6,933 |
| 282 | Production Solar Demand | | 109 | 109 | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 23,722 | 1,344 | 2,189 | 205 | 6,869 | - | 1,315 | - | 1,802 | 3,065 | - | - | 6,933 |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 23,722 | 1,344 | 2,189 | 205 | 6,869 | 0 | 1,315 | 0 | 1,802 | 3,065 | 0 | 0 | 6,933 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.05667 | 0.09227 | 0.00866 | 0.28955 | 0.00000 | 0.05545 | 0.00000 | 0.07596 | 0.12919 | 0.00000 | 0.00000 | 0.29225 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 23,803 | 1,304 | 2,165 | 188 | 6,272 | - | 1,254 | - | 2,717 | 2,986 | - | - | 6,918 |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 23,803 | 1,304 | 2,165 | 188 | 6,272 | - | 1,254 | - | 2,717 | 2,986 | - | - | 6,918 |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.05480 | 0.09094 | 0.00789 | 0.26351 | 0.00000 | 0.05268 | 0.00000 | 0.11415 | 0.12543 | 0.00000 | 0.00000 | 0.29062 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | 4 | - | - | 4 | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | 2 | - | - | - | 2 | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | 32 | - | - | - | - | - | 32 | - | - | - | - | - | - |
| 301 | Distribution Service | | 1,049 | - | - | - | - | - | - | - | 1,049 | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 3 | 0 | 0 | 0 | 1 | - | 0 | - | 0 | 0 | - | - | 0 |
| 307 | Total Revenue Credits | | 1,098 | 0 | 0 | 4 | 3 | 0 | 32 | 0 | 1,049 | 0 | 0 | 0 | 9 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00017 | 0.00008 | 0.00350 | 0.00298 | 0.00000 | 0.02915 | 0.00000 | 0.95579 | 0.00027 | 0.00000 | 0.00000 | 0.00806 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | 37 | 37 | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | 6 | 6 | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | 17 | 17 | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 64 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | 847 | - | 847 | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | 68 | - | 68 | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | 69 | - | 69 | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | 68 | - | 68 | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 1,052 | 0 | 1,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 1,115 | 64 | 1,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 1.00000 | 0.05696 | 0.94304 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | 8 | - | - | 8 | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 9 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 1.00000 | 0.04994 | 0.00000 | 0.95006 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | 463 | - | - | - | 463 | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | 89 | - | - | - | - | - | 89 | - | - | - | - | - | - |
| 344 | Distribution Service | | 347 | - | - | - | - | - | - | - | 347 | - | - | - | - |
| 345 | Distribution Metering | | 335 | - | - | - | - | - | - | - | - | 335 | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 1,235 | 0 | 0 | 0 | 463 | 0 | 89 | 0 | 347 | 335 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.37514 | 0.00000 | 0.07219 | 0.00000 | 0.28145 | 0.27122 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | 8 | - | - | - | - | - | - | - | - | 8 | - | - | - |
| 355 | Retail 100%, Class = # Bills | | 2,696 | - | - | - | - | - | - | - | - | - | - | - | 2,696 |
| 356 | Customer Accounting O&M | | 2,704 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 2,696 |
| 357 | Customer Accounting O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00292 | 0.00000 | 0.00000 | 0.99708 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | 110 | - | - | - | - | - | - | - | - | - | - | - | 110 |
| 361 | Customer Serv & Info. O&M | | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 362 | Customer Serv & Info. O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | 530 | - | - | - | - | - | - | - | - | - | - | - | 530 |
| 366 | Sales O&M | | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 530 |
| 367 | Sales O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 2,547 | 39 | 558 | 4 | 236 | - | 50 | - | 107 | 82 | - | - | 1,472 |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 111 | 9 | 3 | 1 | 43 | - | 9 | - | 20 | 14 | - | - | 10 |
| 373 | Retail 100%, Class = # Bills | | 157 | - | - | - | - | - | - | - | - | - | - | - | 157 |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 2,815 | 48 | 562 | 5 | 279 | 0 | 59 | 0 | 127 | 97 | 0 | 0 | 1,639 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.01703 | 0.19949 | 0.00192 | 0.09898 | 0.00000 | 0.02102 | 0.00000 | 0.04505 | 0.03429 | 0.00000 | 0.00000 | 0.58224 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 8,518 | 112 | 1,613 | 14 | 742 | 0 | 148 | 0 | 474 | 439 | 0 | 0 | 4,975 |
| 387 | Total O&M Allocators | | 1.00000 | 0.01313 | 0.18938 | 0.00161 | 0.08708 | 0.00000 | 0.01741 | 0.00000 | 0.05568 | 0.05157 | 0.00000 | 0.00000 | 0.58413 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 42 | | | | | | | | | | | | 42 |
| 390 | Total Adjusted O&M | | 8,559 | 112 | 1,613 | 14 | 742 | - | 148 | - | 474 | 439 | - | - | 5,017 |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | 328 | 328 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | 56 | 56 | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | 29 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | 127 | 127 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 539 | 539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | 44 | - | - | 44 | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | 0 | - | - | 0 | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 47 | 3 | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 1.00000 | 0.07305 | 0.00000 | 0.92695 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 586 | 542 | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 1.00000 | 0.92505 | 0.00000 | 0.07495 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | 1,617 | - | - | - | 1,617 | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | 358 | - | - | - | - | - | 358 | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | 801 | - | - | - | - | - | - | - | 801 | - | - | - | - |
| 423 | Distribution Metering | | 1,185 | - | - | - | - | - | - | - | - | 1,185 | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 3,962 | 0 | 0 | 0 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.40820 | 0.00000 | 0.09041 | 0.00000 | 0.20227 | 0.29912 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 4,010 | 3 | 0 | 44 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00086 | 0.00000 | 0.01096 | 0.40338 | 0.00000 | 0.08934 | 0.00000 | 0.19988 | 0.29558 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 4,549 | 542 | 0 | 44 | 1,617 | 0 | 358 | 0 | 801 | 1,185 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.11924 | 0.00000 | 0.00966 | 0.35559 | 0.00000 | 0.07876 | 0.00000 | 0.17620 | 0.26056 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 792 | 12 | 173 | 1 | 73 | - | 16 | - | 33 | 26 | - | - | 457 |
| 438 | Retail 100%, Class = # Bills | | 423 | - | - | - | - | - | - | - | - | - | - | - | 423 |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,215 | 12 | 173 | 1 | 73 | 0 | 16 | 0 | 33 | 26 | 0 | 0 | 880 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00987 | 0.14281 | 0.00103 | 0.06030 | 0.00000 | 0.01280 | 0.00000 | 0.02744 | 0.02101 | 0.00000 | 0.00000 | 0.72474 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | 59 | - | 59 | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 59 | 0 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 1.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | 201 | - | - | - | - | - | - | - | - | - | - | - | 201 |
| 451 | Retail 100%, Class = Net Plant | | 96 | 7 | 2 | 1 | 43 | - | 8 | - | 16 | 11 | - | - | 6 |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | 342 | - | - | - | - | - | - | - | - | 342 | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 643 | 11 | 2 | 1 | 43 | 0 | 8 | 0 | 16 | 353 | 0 | 0 | 207 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 6,466 | 565 | 235 | 47 | 1,734 | 0 | 382 | 0 | 851 | 1,564 | 0 | 0 | 1,088 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.08746 | 0.03632 | 0.00721 | 0.26813 | 0.00000 | 0.05910 | 0.00000 | 0.13161 | 0.24191 | 0.00000 | 0.00000 | 0.16825 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 197 | 3 | 43 | 0 | 18 | - | 4 | - | 8 | 6 | - | - | 114 |
| 466 | Net Total Plant | | 990 | 71 | 25 | 15 | 443 | - | 86 | - | 167 | 118 | - | - | 66 |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 1,186 | 74 | 68 | 15 | 461 | 0 | 90 | 0 | 175 | 124 | 0 | 0 | 180 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.06220 | 0.05763 | 0.01267 | 0.38877 | 0.00000 | 0.07548 | 0.00000 | 0.14753 | 0.10441 | 0.00000 | 0.00000 | 0.15131 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 24,820 | 1,345 | 2,189 | 209 | 6,872 | 0 | 1,347 | 0 | 2,851 | 3,065 | 0 | 0 | 6,942 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 16,207 | 751 | 1,916 | 75 | 2,935 | 0 | 620 | 0 | 1,499 | 2,127 | 0 | 0 | 6,284 |
| 477 | Net Oper. Income (NOI) before Tax | | 8,614 | 594 | 273 | 134 | 3,938 | 0 | 728 | 0 | 1,352 | 938 | 0 | 0 | 658 |
| 478 | Interest Expense | Line 8 x WACC | 2,025 | 148 | 66 | 30 | 890 | - | 169 | - | 325 | 229 | - | - | 169 |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 6,589 | 446 | 207 | 104 | 3,048 | - | 559 | - | 1,027 | 709 | - | - | 489 |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 6,589 | 446 | 207 | 104 | 3,048 | 0 | 559 | 0 | 1,027 | 709 | 0 | 0 | 489 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 484 | State Temporary Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 3,199 | 159 | 101 | 62 | 1,733 | 0 | 279 | 0 | 429 | 268 | 0 | 0 | 168 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 176 | 9 | 6 | 3 | 95 | - | 15 | - | 24 | 15 | - | - | 9 |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 368 | 25 | 12 | 6 | 170 | - | 31 | - | 57 | 40 | - | - | 27 |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 6,589 | 446 | 207 | 104 | 3,048 | - | 559 | - | 1,027 | 709 | - | - | 489 |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (176) | (9) | (6) | (3) | (95) | - | (15) | - | (24) | (15) | - | - | (9) |
| 497 | Fed. Taxable Income | Ln 493:496 | 3,023 | 150 | 96 | 58 | 1,637 | - | 264 | - | 405 | 253 | - | - | 159 |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 635 | 32 | 20 | 12 | 344 | - | 55 | - | 85 | 53 | - | - | 33 |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 635 | 32 | 20 | 12 | 344 | - | 55 | - | 85 | 53 | - | - | 33 |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (40) | (3) | (1) | (1) | (16) | - | (3) | - | (7) | (5) | - | - | (4) |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 649 | 15 | 13 | 16 | 430 | - | 62 | - | 77 | 40 | - | - | (3) |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 811 | 40 | 26 | 16 | 439 | - | 71 | - | 109 | 68 | - | - | 43 |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 885 | 75 | 28 | 11 | 343 | - | 73 | - | 156 | 115 | - | - | 84 |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 514 | Total Amortization of ITC | Line 504 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 515 | Total Amortization of PTC | Line 505 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 1,017 | 40 | 24 | 21 | 600 | - | 94 | - | 134 | 79 | - | - | 24 |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.72% | 25.81% | 25.72% | 25.64% | 25.66% | 0.00% | 25.71% | 0.00% | 25.77% | 25.80% | 0.00% | 0.00% | 25.82% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |
| 524 | Interest Expense | Line 8 x WACC | (2,025) | (148) | (66) | (30) | (890) | - | (169) | - | (325) | (229) | - | - | (169) |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 533 | Base for FIT Computation | Ln 523:532 | 2,236 | 106 | 71 | 44 | 1,235 | - | 196 | - | 293 | 180 | - | - | 111 |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 594 | 28 | 19 | 12 | 328 | - | 52 | - | 78 | 48 | - | - | 30 |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (1) | (0) | (0) | (0) | (0) | - | (0) | - | (0) | (0) | - | - | (0) |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (15) | (1) | (0) | (0) | (6) | - | (1) | - | (3) | (2) | - | - | (1) |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (553) | (65) | (25) | (4) | (134) | - | (40) | - | (109) | (87) | - | - | (90) |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (110) | (9) | (3) | (1) | (43) | - | (9) | - | (19) | (14) | - | - | (10) |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (84) | (47) | (10) | 7 | 146 | - | 2 | - | (53) | (56) | - | - | (73) |
| 541 | Total FIT - Deferred | Line 532 | 733 | 62 | 23 | 9 | 284 | - | 60 | - | 129 | 95 | - | - | 69 |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 649 | 15 | 13 | 16 | 430 | - | 62 | - | 77 | 40 | - | - | (3) |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 7,597 | 554 | 248 | 112 | 3,338 | - | 634 | - | 1,218 | 859 | - | - | 634 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Energy by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (2,025) | (148) | (66) | (30) | (890) | - | (169) | - | (325) | (229) | - | - | (169) |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 100 | 8 | 3 | 1 | 39 | - | 8 | - | 18 | 13 | - | - | 9 |
| 548 | Temporary State Differences | JSS Sch. 12 | (3,490) | (296) | (109) | (43) | (1,354) | - | (288) | - | (616) | (454) | - | - | (330) |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |
| 550 | Net FIT Allowable | Line 542 | 649 | 15 | 13 | 16 | 430 | - | 62 | - | 77 | 40 | - | - | (3) |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 3,023 | 150 | 96 | 58 | 1,637 | - | 264 | - | 405 | 253 | - | - | 159 |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 176 | 9 | 6 | 3 | 95 | - | 15 | - | 24 | 15 | - | - | 9 |
| 555 | Total SIT - Deferred | Line 549 | 192 | 16 | 6 | 2 | 74 | - | 16 | - | 34 | 25 | - | - | 18 |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 368 | 25 | 12 | 6 | 170 | - | 31 | - | 57 | 40 | - | - | 27 |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 1,017 | 40 | 24 | 21 | 600 | - | 94 | - | 134 | 79 | - | - | 24 |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.03943 | 0.02404 | 0.02112 | 0.58979 | 0.00000 | 0.09194 | 0.00000 | 0.13195 | 0.07806 | 0.00000 | 0.00000 | 0.02366 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | 24 | 24 | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | 344 | - | 344 | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | 43 | - | 43 | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | 18 | - | 18 | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | 55 | - | 55 | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 491 | 31 | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | 4 | 0 | - | 3 | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 389 | - | - | - | 194 | - | 41 | - | 88 | 65 | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 884 | 32 | 460 | 3 | 194 | 0 | 41 | 0 | 88 | 65 | 0 | 0 | 0 |
| 577 | Customer Accounts | | 877 | - | - | - | - | - | - | - | - | 3 | - | - | 875 |
| 578 | Customer Service & Info. | | 160 | - | - | - | - | - | - | - | - | - | - | - | 160 |
| 579 | Sales | | 178 | - | - | - | - | - | - | - | - | - | - | - | 178 |
| 580 | Subtotal before Admin & Gen | | 2,099 | 32 | 460 | 3 | 194 | - | 41 | - | 88 | 68 | - | - | 1,212 |
| 581 | Admin & General | | 940 | 14 | 206 | 1 | 87 | - | 18 | - | 40 | 30 | - | - | 543 |
| 582 | Total | | 3,039 | 46 | 666 | 5 | 281 | - | 60 | - | 128 | 98 | - | - | 1,756 |
| 583 | Total Labor Allocator | | 1.00000 | 0.01513 | 0.21908 | 0.00158 | 0.09250 | 0.00000 | 0.01964 | 0.00000 | 0.04210 | 0.03223 | 0.00000 | 0.00000 | 0.57773 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 946,249 | - | - | - | - | - | - | - | - | - | - | 946,249 | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (303,907) | - | - | - | - | - | - | - | - | - | - | (303,907) | - |
| 4 | Net Plant in Service | | 642,342 | - | - | - | - | - | - | - | - | - | - | 642,342 | - |
| 5 | Construction Work in Progress | Line 229 | 1,355 | - | - | - | - | - | - | - | - | - | - | 1,355 | - |
| 6 | Plant Held for Future Use | Line 239 | 65 | - | - | - | - | - | - | - | - | - | - | 65 | - |
| 7 | Working Capital | Line 265 | 12,118 | - | - | - | - | - | - | - | - | - | - | 12,118 | - |
| 8 | Total Rate Base | | 655,879 | - | - | - | - | - | - | - | - | - | - | 655,879 | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 118,477 | - | - | - | - | - | - | - | - | - | - | 118,477 | - |
| 12 | Revenue Credits | Line 307 | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 13 | Total Revenue | | 118,492 | - | - | - | - | - | - | - | - | - | - | 118,492 | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 15,759 | - | - | - | - | - | - | - | - | - | - | 15,759 | - |
| 17 | Depreciation | Line 460 | 44,604 | - | - | - | - | - | - | - | - | - | - | 44,604 | - |
| 18 | Tax Other Than Income Tax | Line 470 | 6,686 | - | - | - | - | - | - | - | - | - | - | 6,686 | - |
| 19 | Gain/Loss on Disposition | | (31) | - | - | - | - | - | - | - | - | - | - | (31) | - |
| 20 | Operating Expense before Tax | | 67,018 | - | - | - | - | - | - | - | - | - | - | 67,018 | - |
| 21 | Income Tax Expense | Line 517 | 5,135 | - | - | - | - | - | - | - | - | - | - | 5,135 | - |
| 22 | Total Operating Expense | | 72,153 | - | - | - | - | - | - | - | - | - | - | 72,153 | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 118,477 | - | - | - | - | - | - | - | - | - | - | 118,477 | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 7.07% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 118,477 | | | | | | | | | | | 118,477 | |
| 37 | | Ln 29 | - | | | | | | | | | | | - | |
| 38 | | Ln 37 / Ln 36 | 0.00% | | | | | | | | | | | 0.00% | |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Lighting Facilities | | 920,933 | - | - | - | - | - | - | - | - | - | - | 920,933 | - |
| 73 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 25,316 | - | - | - | - | - | - | - | - | - | - | 25,316 | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 25,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,316 | 0 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | Lighting Facilities | | 290,634 | - | - | - | - | - | - | - | - | - | - | 290,634 | - |
| 141 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 290,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,634 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 13,273 | - | - | - | - | - | - | - | - | - | - | 13,273 | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 13,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,273 | 0 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | - | - | - | - | - | - | - | - | - | - | 0 | - |
| 166 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 303,907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303,907 | 0 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 920,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,933 | 0 |
| 187 | Distribution Reserve | | (290,634) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (290,634) | 0 |
| 188 | Distribution Net Plant | | 630,299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 630,299 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 25,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,316 | 0 |
| 192 | General & Intangible Reserve | | (13,273) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,273) | 0 |
| 193 | General & Intangible Net Plant | | 12,043 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,043 | 0 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | Other Reserve | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 |
| 203 | Other Net Plant | | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 207 | Total Reserve | | (303,907) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (303,907) | 0 |
| 208 | Total Net Plant in Service | | 642,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642,342 | 0 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 223 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 224 | Lighting Facilities | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 255 | - | - | - | - | - | - | - | - | - | - | 255 | - |
| 227 | Retail 100%, Class = Net Plant | | (407) | - | - | - | - | - | - | - | - | - | - | (407) | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 65 | - | - | - | - | - | - | - | - | - | - | 65 | - |
| 239 | Plant Held for Future Use Total | | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (8,349) | - | - | - | - | - | - | - | - | - | - | (8,349) | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 13,368 | - | - | - | - | - | - | - | - | - | - | 13,368 | - |
| 258 | Retail 100%, Class = T&D | | (5,140) | - | - | - | - | - | - | - | - | - | - | (5,140) | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 12,239 | - | - | - | - | - | - | - | - | - | - | 12,239 | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 12,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,118 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 946,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 946,249 | 0 |
| 271 | Accumulated Depreciation | | (303,907) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (303,907) | 0 |
| 272 | Net Electric Plant in Service | | 642,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642,342 | 0 |
| 273 | Construction Work in Progress | | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,355 | 0 |
| 274 | Plant Held for Future Use | | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 0 |
| 275 | Working Capital | | 12,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,118 | 0 |
| 276 | Total Rate Base | | 655,879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 655,879 | 0 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | 118,477 | | | | | | | | | | | 118,477 | |
| 285 | Retail Revenue | | 118,477 | - | - | - | - | - | - | - | - | - | - | 118,477 | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 118,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,477 | 0 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 113,358 | - | - | - | - | - | - | - | - | - | - | 113,358 | - |
| 292 | Less Lighting Facilities | | (113,358) | | | | | | | | | | | (113,358) | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 294 | Function Allocator for Electric Revenue | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 307 | Total Revenue Credits | | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 346 | Lighting Facilities | | 10,829 | - | - | - | - | - | - | - | - | - | - | 10,829 | - |
| 347 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 10,829 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,829 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 355 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 367 | Sales O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 4,085 | - | - | - | - | - | - | - | - | - | - | 4,085 | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 745 | - | - | - | - | - | - | - | - | - | - | 745 | - |
| 373 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 4,830 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,830 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 15,659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,659 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | 100 | | | | | | | | | | | 100 | |
| 390 | Total Adjusted O&M | | 15,759 | - | - | - | - | - | - | - | - | - | - | 15,759 | - |
| 391 | | | | | | | | | | | | | | | |
| 392 | | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 423 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 424 | Lighting Facilities | | 42,715 | - | - | - | - | - | - | - | - | - | - | 42,715 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 42,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,715 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 1,270 | - | - | - | - | - | - | - | - | - | - | 1,270 | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 1,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,270 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 451 | Retail 100%, Class = Net Plant | | 618 | - | - | - | - | - | - | - | - | - | - | 618 | - |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 618 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 44,604 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,604 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 462 | | | | | | | | | | | | | | | |
| 463 | [redacted] | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 316 | - | - | - | - | - | - | - | - | - | - | 316 | - |
| 466 | Net Total Plant | | 6,370 | - | - | - | - | - | - | - | - | - | - | 6,370 | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 6,686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,686 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 472 | | | | | | | | | | | | | | | |
| 473 | [redacted] | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 118,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,492 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 67,018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67,018 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 51,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51,475 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 12,352 | - | - | - | - | - | - | - | - | - | - | 12,352 | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 39,123 | - | - | - | - | - | - | - | - | - | - | 39,123 | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 39,123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,123 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 16,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,320 | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 898 | - | - | - | - | - | - | - | - | - | - | 898 | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 2,189 | - | - | - | - | - | - | - | - | - | - | 2,189 | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 39,123 | - | - | - | - | - | - | - | - | - | - | 39,123 | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (898) | - | - | - | - | - | - | - | - | - | - | (898) | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 15,422 | - | - | - | - | - | - | - | - | - | - | 15,422 | - |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 3,239 | - | - | - | - | - | - | - | - | - | - | 3,239 | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 3,239 | - | - | - | - | - | - | - | - | - | - | 3,239 | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (271) | - | - | - | - | - | - | - | - | - | - | (271) | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 2,946 | - | - | - | - | - | - | - | - | - | - | 2,946 | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 4,136 | - | - | - | - | - | - | - | - | - | - | 4,136 | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 5,950 | - | - | - | - | - | - | - | - | - | - | 5,950 | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 514 | Total Amortization of ITC | Line 504 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 515 | Total Amortization of PTC | Line 505 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 5,135 | - | - | - | - | - | - | - | - | - | - | 5,135 | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.77% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.77% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |
| 524 | Interest Expense | Line 8 x WACC | (12,352) | - | - | - | - | - | - | - | - | - | - | (12,352) | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 533 | Base for FIT Computation | Ln 523:532 | 11,164 | - | - | - | - | - | - | - | - | - | - | 11,164 | - |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 2,968 | - | - | - | - | - | - | - | - | - | - | 2,968 | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (4) | - | - | - | - | - | - | - | - | - | - | (4) | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (98) | - | - | - | - | - | - | - | - | - | - | (98) | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (4,110) | - | - | - | - | - | - | - | - | - | - | (4,110) | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (740) | - | - | - | - | - | - | - | - | - | - | (740) | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (1,984) | - | - | - | - | - | - | - | - | - | - | (1,984) | - |
| 541 | Total FIT - Deferred | Line 532 | 4,930 | - | - | - | - | - | - | - | - | - | - | 4,930 | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 2,946 | - | - | - | - | - | - | - | - | - | - | 2,946 | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 46,340 | - | - | - | - | - | - | - | - | - | - | 46,340 | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **Lighting Facilities by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (12,352) | - | - | - | - | - | - | - | - | - | - | (12,352) | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 671 | - | - | - | - | - | - | - | - | - | - | 671 | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (23,474) | - | - | - | - | - | - | - | - | - | - | (23,474) | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |
| 550 | Net FIT Allowable | Line 542 | 2,946 | - | - | - | - | - | - | - | - | - | - | 2,946 | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 15,422 | - | - | - | - | - | - | - | - | - | - | 15,422 | - |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 898 | - | - | - | - | - | - | - | - | - | - | 898 | - |
| 555 | Total SIT - Deferred | Line 549 | 1,291 | - | - | - | - | - | - | - | - | - | - | 1,291 | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 2,189 | - | - | - | - | - | - | - | - | - | - | 2,189 | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 5,135 | - | - | - | - | - | - | - | - | - | - | 5,135 | - |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 3,366 | - | - | - | - | - | - | - | - | - | - | 3,366 | - |
| 576 | Subtotal Prod, Trans and Dist | | 3,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,366 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 3,366 | - | - | - | - | - | - | - | - | - | - | 3,366 | - |
| 581 | Admin & General | | 1,508 | - | - | - | - | - | - | - | - | - | - | 1,508 | - |
| 582 | Total | | 4,874 | - | - | - | - | - | - | - | - | - | - | 4,874 | - |
| 583 | Total Labor Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 1 | Rate Base | | | | | | | | | | | | | | |
| 2 | Electric Plant in Service | Line 105 | 30,860 | - | - | - | - | - | 30,860 | - | - | - | - | - | - |
| 3 | Accum. Depreciation & Amort. | Line 171 | (9,091) | - | - | - | - | - | (9,091) | - | - | - | - | - | - |
| 4 | Net Plant in Service | | 21,769 | - | - | - | - | - | 21,769 | - | - | - | - | - | - |
| 5 | Construction Work in Progress | Line 229 | (5) | - | - | - | - | - | (5) | - | - | - | - | - | - |
| 6 | Plant Held for Future Use | Line 239 | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 7 | Working Capital | Line 265 | 547 | - | - | - | - | - | 547 | - | - | - | - | - | - |
| 8 | Total Rate Base | | 22,313 | - | - | - | - | - | 22,313 | - | - | - | - | - | - |
| 9 | | | | | | | | | | | | | | | |
| 10 | Revenue | | | | | | | | | | | | | | |
| 11 | Class Revenue | Line 287 | 5,288 | - | - | - | - | - | 5,288 | - | - | - | - | - | - |
| 12 | Revenue Credits | Line 307 | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 13 | Total Revenue | | 5,289 | - | - | - | - | - | 5,289 | - | - | - | - | - | - |
| 14 | | | | | | | | | | | | | | | |
| 15 | Operating Expense | | | | | | | | | | | | | | |
| 16 | Operations & Maintenance | Line 390 | 235 | - | - | - | - | - | 235 | - | - | - | - | - | - |
| 17 | Depreciation | Line 460 | 3,053 | - | - | - | - | - | 3,053 | - | - | - | - | - | - |
| 18 | Tax Other Than Income Tax | Line 470 | 226 | - | - | - | - | - | 226 | - | - | - | - | - | - |
| 19 | Gain/Loss on Disposition | | (1) | - | - | - | - | - | (1) | - | - | - | - | - | - |
| 20 | Operating Expense before Tax | | 3,513 | - | - | - | - | - | 3,513 | - | - | - | - | - | - |
| 21 | Income Tax Expense | Line 517 | 199 | - | - | - | - | - | 199 | - | - | - | - | - | - |
| 22 | Total Operating Expense | | 3,712 | - | - | - | - | - | 3,712 | - | - | - | - | - | - |
| 23 | | | | | | | | | | | | | | | |
| 24 | Return | | | | | | | | | | | | | | |
| 25 | Net Operating Income Earned | Ln 13 - Ln 22 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 26 | Net Operating Income Required | Ln 8 x Ln 34 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 27 | Return Excess/(Deficiency) | Ln 25 - Ln 26 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Net Oper. Income Multiplier | MFR C-44 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 | 1.3440 |
| 29 | Revenue Excess/(Deficiency) | Ln 27 x Ln 28 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | | | | | | | | | | | | | | | |
| 31 | Total Class Cost of Service | Ln 26 + Ln 22 - Ln 12 | 5,288 | - | - | - | - | - | 5,288 | - | - | - | - | - | - |
| 32 | | | | | | | | | | | | | | | |
| 33 | Rate of Return Earned | Ln 25 / Ln 8 | 7.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 7.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 34 | Rate of Return Requested | JSS Sch. 14 | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% | 7.07% |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Ln 11 | 5,288 | | | | | | 5,288 | | | | | | |
| 37 | | Ln 29 | - | | | | | | - | | | | | | |
| 38 | | Ln 37 / Ln 36 | 0.00% | | | | | | 0.00% | | | | | | |
| 39 | | | | | | | | | | | | | | | |
| 40 | [redacted] | | | | | | | | | | | | | | |
| 41 | **Gross Electric Plant in Service** | | | | | | | | | | | | | | |
| 42 | Production Plant | | | | | | | | | | | | | | |
| 43 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | | | | | | | | | | | | | | | |
| 51 | Transmission Plant | | | | | | | | | | | | | | |
| 52 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 62 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 64 | | | | | | | | | | | | | | | |
| 65 | Distribution Plant | | | | | | | | | | | | | | |
| 66 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | EV Solution | | 30,035 | - | - | - | - | - | 30,035 | - | - | - | - | - | - |
| 74 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Distribution Plant Total | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 77 | | | | | | | | | | | | | | | |
| 78 | Total Trans and Dist Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 80 | | | | | | | | | | | | | | | |
| 81 | Total Prod, Trans and Dist Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 83 | | | | | | | | | | | | | | | |
| 84 | General & Intangible Plant | | | | | | | | | | | | | | |
| 85 | Labor | | 826 | - | - | - | - | - | 826 | - | - | - | - | - | - |
| 86 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | General & Intangible Plant Total | | 826 | 0 | 0 | 0 | 0 | 0 | 826 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 90 | | | | | | | | | | | | | | | |
| 91 | Energy Storage Plant | | | | | | | | | | | | | | |
| 92 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | | | | | | | | | | | | | | | |
| 96 | Other | | | | | | | | | | | | | | |
| 97 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | | | | | | | | | | | | | | | |
| 105 | Total Gross Electric Plant in Service | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | Total Gross Electric Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 107 | | | | | | | | | | | | | | | |
| 108 | [redacted] | | | | | | | | | | | | | | |
| 109 | **Accumulated Depreciation** | | | | | | | | | | | | | | |
| 110 | Production Plant: | | | | | | | | | | | | | | |
| 111 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 112 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 118 | | | | | | | | | | | | | | | |
| 119 | Transmission Plant | | | | | | | | | | | | | | |
| 120 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 121 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 122 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 123 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 124 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 125 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 127 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 129 | | | | | | | | | | | | | | | |
| 130 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 132 | | | | | | | | | | | | | | | |
| 133 | Distribution Plant | | | | | | | | | | | | | | |
| 134 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 135 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 136 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | EV Solution | | 8,658 | - | - | - | - | - | 8,658 | - | - | - | - | - | - |
| 142 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | Distribution Plant Total | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 145 | | | | | | | | | | | | | | | |
| 146 | Total Trans and Dist Plant | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 147 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 148 | | | | | | | | | | | | | | | |
| 149 | Total Prod, Trans and Dist Plant | | 8,658 | 0 | 0 | 0 | 0 | 0 | 8,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 151 | | | | | | | | | | | | | | | |
| 152 | General & Intangible Plant | | | | | | | | | | | | | | |
| 153 | Labor | | 433 | - | - | - | - | - | 433 | - | - | - | - | - | - |
| 154 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | General & Intangible Plant Total | | 433 | 0 | 0 | 0 | 0 | 0 | 433 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 158 | | | | | | | | | | | | | | | |
| 159 | Energy Storage Plant | | | | | | | | | | | | | | |
| 160 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 163 | | | | | | | | | | | | | | | |
| 164 | Other | | | | | | | | | | | | | | |
| 165 | Labor | | 0 | - | - | - | - | - | 0 | - | - | - | - | - | - |
| 166 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 167 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 168 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 169 | Other Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | Total Accumulated Depreciation | | 9,091 | 0 | 0 | 0 | 0 | 0 | 9,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Accum Deprec Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 173 | | | | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | | | | |
| 175 | **Net Plant in Service** | | | | | | | | | | | | | | |
| 176 | Production Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Production Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Production Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | Production Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 180 | | | | | | | | | | | | | | | |
| 181 | Transmission Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 182 | Transmission Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 183 | Transmission Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | Transmission Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 185 | | | | | | | | | | | | | | | |
| 186 | Distribution Gross Plant | | 30,035 | 0 | 0 | 0 | 0 | 0 | 30,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | Distribution Reserve | | (8,658) | 0 | 0 | 0 | 0 | 0 | (8,658) | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Distribution Net Plant | | 21,376 | 0 | 0 | 0 | 0 | 0 | 21,376 | 0 | 0 | 0 | 0 | 0 | 0 |
| 189 | Distribution Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 190 | | | | | | | | | | | | | | | |
| 191 | General & Intangible Gross Plant | | 826 | 0 | 0 | 0 | 0 | 0 | 826 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | General & Intangible Reserve | | (433) | 0 | 0 | 0 | 0 | 0 | (433) | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | General & Intangible Net Plant | | 393 | 0 | 0 | 0 | 0 | 0 | 393 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | General & Intangible Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 195 | | | | | | | | | | | | | | | |
| 196 | Energy Storage Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | Energy Storage Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Energy Storage Net Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | Energy Storage Net Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 200 | | | | | | | | | | | | | | | |
| 201 | Other Gross Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | Other Reserve | | (0) | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | Other Net Plant | | (0) | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | Other Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 205 | | | | | | | | | | | | | | | |
| 206 | Total Gross Plant | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 207 | Total Reserve | | (9,091) | 0 | 0 | 0 | 0 | 0 | (9,091) | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | Total Net Plant in Service | | 21,769 | 0 | 0 | 0 | 0 | 0 | 21,769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | Total Net Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 210 | | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | **Construction Work in Progress** | | | | | | | | | | | | | | |
| 213 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 215 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 218 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 219 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 220 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 221 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 222 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 223 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 224 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 226 | Labor | | 8 | - | - | - | - | - | 8 | - | - | - | - | - | - |
| 227 | Retail 100%, Class = Net Plant | | (14) | - | - | - | - | - | (14) | - | - | - | - | - | - |
| 228 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 229 | Total Construction Work in Progress | | (5) | 0 | 0 | 0 | 0 | 0 | (5) | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Total Construction Work in Progress Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 231 | | | | | | | | | | | | | | | |
| 232 | | | | | | | | | | | | | | | |
| 233 | **Plant Held for Future Use** | | | | | | | | | | | | | | |
| 234 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 235 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 236 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 237 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 238 | Labor | | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 239 | Plant Held for Future Use Total | | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Plant Held for Future Use Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 241 | | | | | | | | | | | | | | | |
| 242 | | | | | | | | | | | | | | | |

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 243 | **Working Capital** | | | | | | | | | | | | | | |
| 244 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 245 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 248 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 250 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | Energy Avg Rate Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 253 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 254 | WTD O&M Expense | | (137) | - | - | - | - | - | (137) | - | - | - | - | - | - |
| 255 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Retail 100%, Class = Net Plant | | 453 | - | - | - | - | - | 453 | - | - | - | - | - | - |
| 258 | Retail 100%, Class = T&D | | (168) | - | - | - | - | - | (168) | - | - | - | - | - | - |
| 259 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 260 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 261 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 262 | Gross Prod Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 263 | Gross Total Plant | | 399 | - | - | - | - | - | 399 | - | - | - | - | - | - |
| 264 | Gross Trans Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 265 | Total Working Capital | | 547 | 0 | 0 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 | 0 | 0 |
| 266 | Total Working Capital Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 267 | | | | | | | | | | | | | | | |
| 268 | | | | | | | | | | | | | | | |
| 269 | **Total Rate Base** | | | | | | | | | | | | | | |
| 270 | Gross Electric Plant in Service | | 30,860 | 0 | 0 | 0 | 0 | 0 | 30,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | Accumulated Depreciation | | (9,091) | 0 | 0 | 0 | 0 | 0 | (9,091) | 0 | 0 | 0 | 0 | 0 | 0 |
| 272 | Net Electric Plant in Service | | 21,769 | 0 | 0 | 0 | 0 | 0 | 21,769 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | Construction Work in Progress | | (5) | 0 | 0 | 0 | 0 | 0 | (5) | 0 | 0 | 0 | 0 | 0 | 0 |
| 274 | Plant Held for Future Use | | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | Working Capital | | 547 | 0 | 0 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | Total Rate Base | | 22,313 | 0 | 0 | 0 | 0 | 0 | 22,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| 277 | Total Rate Base Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 278 | | | | | | | | | | | | | | | |
| 279 | | | | | | | | | | | | | | | |
| 280 | **Class Revenue** | | | | | | | | | | | | | | |
| 281 | Retail Sales of Electric | | (6,441) | - | - | - | - | - | (6,441) | - | - | - | - | - | - |
| 282 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 283 | EV Solution | | 11,729 | - | - | - | - | - | 11,729 | - | - | - | - | - | - |
| 284 | Lighting Facilities Revenue | | - | | | | | | | | | | | - | |
| 285 | Retail Revenue | | 5,288 | - | - | - | - | - | 5,288 | - | - | - | - | - | - |
| 286 | Wholesale 100% | | | | | | | | | | | | | | |
| 287 | Total Class Revenue | | 5,288 | 0 | 0 | 0 | 0 | 0 | 5,288 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | Total Retail Sales of Electric & Lighting Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 289 | | | | | | | | | | | | | | | |
| 290 | Function Allocator for Electric Revenue: | | | | | | | | | | | | | | |
| 291 | Return + Pretax Op Exp | | 5,090 | - | - | - | - | - | 5,090 | - | - | - | - | - | - |
| 292 | Less Lighting Facilities | | - | | | | | | | | | | | - | |
| 293 | Return & Pretax Op Exp net of Lighting Fac. and EV Solution | | 5,090 | - | - | - | - | - | 5,090 | - | - | - | - | - | - |
| 294 | Function Allocator for Electric Revenue | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 295 | | | | | | | | | | | | | | | |
| 296 | | | | | | | | | | | | | | | |
| 297 | **Revenue Credits** | | | | | | | | | | | | | | |
| 298 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 299 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 300 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 301 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 304 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 305 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 306 | Rate Base | | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - |
| 307 | Total Revenue Credits | | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 308 | Total Revenue Credits Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 309 | | | | | | | | | | | | | | | |
| 310 | | | | | | | | | | | | | | | |
| 311 | **O&M Expense** | | | | | | | | | | | | | | |
| 312 | Production Demand | | | | | | | | | | | | | | |
| 313 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 317 | Production Demand O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | Production Demand O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 319 | | | | | | | | | | | | | | | |
| 320 | Production Energy | | | | | | | | | | | | | | |
| 321 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 322 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 323 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 324 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 325 | Production Energy O&M Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | Production Energy O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 327 | | | | | | | | | | | | | | | |
| 328 | Production O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Production O&M Total Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 | | | | | | | | | | | | | | | |
| 331 | Transmission | | | | | | | | | | | | | | |
| 332 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 333 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 334 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 335 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 336 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 337 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 338 | Transmission O&M Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | Transmission O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 340 | | | | | | | | | | | | | | | |
| 341 | Distribution | | | | | | | | | | | | | | |
| 342 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 343 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 346 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 | EV Solution | | 100 | - | - | - | - | - | 100 | - | - | - | - | - | - |
| 348 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 | Distribution O&M Total | | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Distribution O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 351 | | | | | | | | | | | | | | | |
| 352 | Customer Accounting | | | | | | | | | | | | | | |
| 353 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 355 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 356 | Customer Accounting O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Customer Accounting O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 358 | | | | | | | | | | | | | | | |
| 359 | Customer Serv & Info. | | | | | | | | | | | | | | |
| 360 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | Customer Serv & Info. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Customer Serv & Info. O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 363 | | | | | | | | | | | | | | | |
| 364 | Sales | | | | | | | | | | | | | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 365 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | Sales O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 367 | Sales O&M Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 368 | | | | | | | | | | | | | | | |
| 369 | Admin and General | | | | | | | | | | | | | | |
| 370 | Labor | | 133 | - | - | - | - | - | 133 | - | - | - | - | - | - |
| 371 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 372 | Gross Total Plant | | 24 | - | - | - | - | - | 24 | - | - | - | - | - | - |
| 373 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 374 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 375 | Retail 100%, Resid, Cust | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 376 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 377 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 378 | Admin & General O&M | | 158 | 0 | 0 | 0 | 0 | 0 | 158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 379 | Admin & General O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 380 | | | | | | | | | | | | | | | |
| 381 | Recoverable Clause O&M | | | | | | | | | | | | | | |
| 382 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 383 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 384 | Recoverable Clause O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 385 | | | | | | | | | | | | | | | |
| 386 | Total O&M | | 257 | 0 | 0 | 0 | 0 | 0 | 257 | 0 | 0 | 0 | 0 | 0 | 0 |
| 387 | Total O&M Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 388 | | | | | | | | | | | | | | | |
| 389 | Add Uncollectible Acct Exp on Rev. Incr/(Decr) | | (22) | | | | | | (22) | | | | | | |
| 390 | Total Adjusted O&M | | 235 | - | - | - | - | - | 235 | - | - | - | - | - | - |
| 391 | | | | | | | | | | | | | | | |
| 392 | [redacted] | | | | | | | | | | | | | | |
| 393 | **Depreciation Expense** | | | | | | | | | | | | | | |
| 394 | Production Plant | | | | | | | | | | | | | | |
| 395 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 396 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 397 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 398 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 399 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 400 | Production Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | Production Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 402 | | | | | | | | | | | | | | | |
| 403 | Transmission Plant | | | | | | | | | | | | | | |
| 404 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 405 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 406 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 407 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 408 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 409 | Transmission - Radials | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 410 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 411 | Transmission Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Transmission Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 413 | | | | | | | | | | | | | | | |
| 414 | Total Prod and Trans Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 415 | Prod and Trans Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 416 | | | | | | | | | | | | | | | |
| 417 | Distribution Plant | | | | | | | | | | | | | | |
| 418 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 419 | Distribution Primary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 420 | Distribution Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 421 | Distribution Secondary (MDS) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 422 | Distribution Service | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 423 | Distribution Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 424 | Lighting Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 425 | Distribution IS Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 426 | EV Solution | | 2,991 | - | - | - | - | - | 2,991 | - | - | - | - | - | - |
| 427 | Distribution Plant Total | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 428 | Distribution Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 429 | | | | | | | | | | | | | | | |
| 430 | Total Trans and Dist Plant | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 431 | Total Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 432 | | | | | | | | | | | | | | | |
| 433 | Total Prod, Trans and Dist Plant | | 2,991 | 0 | 0 | 0 | 0 | 0 | 2,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 434 | Total Prod, Trans and Dist Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 435 | | | | | | | | | | | | | | | |
| 436 | General & Intangible Plant | | | | | | | | | | | | | | |
| 437 | Labor | | 41 | - | - | - | - | - | 41 | - | - | - | - | - | - |
| 438 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 | Retail 100%, Class = Net Plant | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 440 | General & Intangible Plant Total | | 41 | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | General & Intangible Plant Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 442 | | | | | | | | | | | | | | | |
| 443 | Energy Storage Plant | | | | | | | | | | | | | | |
| 444 | Energy - Production Total Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 445 | Energy Storage Plant Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Energy Storage Plant Allocators | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 447 | | | | | | | | | | | | | | | |
| 448 | Other | | | | | | | | | | | | | | |
| 449 | Labor | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | Retail 100%, Class = # Bills | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 451 | Retail 100%, Class = Net Plant | | 21 | - | - | - | - | - | 21 | - | - | - | - | - | - |
| 452 | Retail 100%, Class = T&D | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Retail 100%, Class = Metering | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 454 | Retail 100%, Class = Dist Secondary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 455 | Retail 100%, Class = Prod | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 456 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 457 | Wholesale 100% | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 458 | Other Plant Total | | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 459 | | | | | | | | | | | | | | | |
| 460 | Total Depreciation Expense | | 3,053 | 0 | 0 | 0 | 0 | 0 | 3,053 | 0 | 0 | 0 | 0 | 0 | 0 |
| 461 | Total Depreciation Expense Allocators | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 462 | | | | | | | | | | | | | | | |
| 463 | | | | | | | | | | | | | | | |
| 464 | **Taxes Other than Income Tax** | | | | | | | | | | | | | | |
| 465 | Labor | | 10 | - | - | - | - | - | 10 | - | - | - | - | - | - |
| 466 | Net Total Plant | | 216 | - | - | - | - | - | 216 | - | - | - | - | - | - |
| 467 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 468 | Distribution Primary | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 469 | Retail 100%, Removed | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 | Total Taxes Other | | 226 | 0 | 0 | 0 | 0 | 0 | 226 | 0 | 0 | 0 | 0 | 0 | 0 |
| 471 | Total Taxes Other Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 472 | | | | | | | | | | | | | | | |
| 473 | | | | | | | | | | | | | | | |
| 474 | **Income Tax Expense** | | | | | | | | | | | | | | |
| 475 | Total Revenue | Line 13 | 5,289 | 0 | 0 | 0 | 0 | 0 | 5,289 | 0 | 0 | 0 | 0 | 0 | 0 |
| 476 | Total Oper. Exp. Before Tax | Line 20 | 3,513 | 0 | 0 | 0 | 0 | 0 | 3,513 | 0 | 0 | 0 | 0 | 0 | 0 |
| 477 | Net Oper. Income (NOI) before Tax | | 1,775 | 0 | 0 | 0 | 0 | 0 | 1,775 | 0 | 0 | 0 | 0 | 0 | 0 |
| 478 | Interest Expense | Line 8 x WACC | 420 | - | - | - | - | - | 420 | - | - | - | - | - | - |
| 479 | NOI Before Tax Less Interest | Ln 477 - Ln 478 | 1,355 | - | - | - | - | - | 1,355 | - | - | - | - | - | - |
| 480 | | | | | | | | | | | | | | | |
| 481 | State Income Tax Expense | | | | | | | | | | | | | | |
| 482 | Net Oper. Income Less Int. Exp. | Line 479 | 1,355 | 0 | 0 | 0 | 0 | 0 | 1,355 | 0 | 0 | 0 | 0 | 0 | 0 |
| 483 | Fed & St Permanent Differences | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 484 | State Temporary Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 485 | State Taxable Income | Ln 482:484 | 611 | 0 | 0 | 0 | 0 | 0 | 611 | 0 | 0 | 0 | 0 | 0 | 0 |
| 486 | State Income Tax Rate | | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 487 | State Income Tax (Cur.) | Ln 485 x Ln 486 | 34 | - | - | - | - | - | 34 | - | - | - | - | - | - |
| 488 | State Income Tax (Def.) | Ln 484 x Ln 486 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |
| 489 | State Portion of Direct Adjs. | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 490 | Total State Income Tax Exp. | Ln 487:489 | 76 | - | - | - | - | - | 76 | - | - | - | - | - | - |
| 491 | | | | | | | | | | | | | | | |
| 492 | Federal Income Tax Expense | | | | | | | | | | | | | | |
| 493 | Net Oper. Income Less Int. Exp. | Line 479 | 1,355 | - | - | - | - | - | 1,355 | - | - | - | - | - | - |
| 494 | Fed & St Permanent Differences | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 495 | Fed Temporary Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 496 | State Income Tax Exp. (Cur.) | Line 487 | (34) | - | - | - | - | - | (34) | - | - | - | - | - | - |
| 497 | Fed. Taxable Income | Ln 493:496 | 578 | - | - | - | - | - | 578 | - | - | - | - | - | - |
| 498 | Fed. Income Tax Rate | | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% | 21.00% |
| 499 | Fed. Inc. Tax before Adjs. (Cur.) | Ln 497 x Ln 498 | 121 | - | - | - | - | - | 121 | - | - | - | - | - | - |
| 500 | Current NOL Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 501 | Fed. Inc. Tax after Adjs. (Cur.) | Ln 499:500 | 121 | - | - | - | - | - | 121 | - | - | - | - | - | - |
| 502 | Fed. Inc. Tax before Adjs. (Def.) | Ln 495 x Ln 498 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 503 | State Income Tax (Def.) Deduction | Ln 488 x Ln 498 | (9) | - | - | - | - | - | (9) | - | - | - | - | - | - |
| 504 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 505 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 506 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 507 | Amort of Excess ADIT (EDIT) | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 508 | Total Federal Income Tax Exp. | Ln 501:507 | 123 | - | - | - | - | - | 123 | - | - | - | - | - | - |
| 509 | | | | | | | | | | | | | | | |
| 510 | Total Current Fed. & St. Income Tax | Ln 487 + Ln 501 | 155 | - | - | - | - | - | 155 | - | - | - | - | - | - |
| 511 | Total Deferred Fed. & St. Income Tax | Ln 488 + Ln 502:503 | 194 | - | - | - | - | - | 194 | - | - | - | - | - | - |
| 512 | Total Direct Adjs. | Ln 489 + Ln 506 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 513 | Amort of Excess Fed. ADIT (EDIT) | Line 507 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 514 | Total Amortization of ITC | Line 504 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 515 | Total Amortization of PTC | Line 505 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 516 | Parent Debt Tax Adjustment | JSS Sch. 12 | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 517 | Total Income Tax Expense | Ln 510:516 | 199 | - | - | - | - | - | 199 | - | - | - | - | - | - |
| 518 | | | | | | | | | | | | | | | |
| 519 | Effective Tax Rate | Ln 510:512 /Ln479 | 25.75% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.75% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 520 | | | | | | | | | | | | | | | |
| 521 | **Income Tax Expense Based on Return** | | | | | | | | | | | | | | |
| 522 | **Federal Income Tax (FIT) Calculation** | | | | | | | | | | | | | | |
| 523 | Return on Rate Base | Line 26 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |
| 524 | Interest Expense | Line 8 x WACC | (420) | - | - | - | - | - | (420) | - | - | - | - | - | - |
| 525 | Permanent Diff Fed & State | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 526 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 527 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 528 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 529 | Amort of Excess ADIT | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 530 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | Temporary Diff Federal | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 532 | Deferred Tax Federal | Ln 531 x Ln 498 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 533 | Base for FIT Computation | Ln 523:532 | 423 | - | - | - | - | - | 423 | - | - | - | - | - | - |
| 534 | FIT Factor | 0.21/(1-0.21) | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 | 0.26582 |
| 535 | Net FIT Allowable | Ln 533 x Ln 534 | 112 | - | - | - | - | - | 112 | - | - | - | - | - | - |
| 536 | Federal Portion of Direct Adjs. | JSS Sch. 12 | (0) | - | - | - | - | - | (0) | - | - | - | - | - | - |
| 537 | Federal Income Tax (ITC) | JSS Sch. 12 | (3) | - | - | - | - | - | (3) | - | - | - | - | - | - |
| 538 | Federal Income Tax (PTC) | JSS Sch. 12 | (123) | - | - | - | - | - | (123) | - | - | - | - | - | - |
| 539 | Amort of Excess ADIT | JSS Sch. 12 | (24) | - | - | - | - | - | (24) | - | - | - | - | - | - |
| 540 | Total FIT before Adding Deferred | Ln 535:539 | (38) | - | - | - | - | - | (38) | - | - | - | - | - | - |
| 541 | Total FIT - Deferred | Line 532 | 161 | - | - | - | - | - | 161 | - | - | - | - | - | - |
| 542 | Total FIT - Current & Deferred | Ln 540:541 | 123 | - | - | - | - | - | 123 | - | - | - | - | - | - |
| 543 | | | | | | | | | | | | | | | |
| 544 | **State Income Tax (SIT) Calculation** | | | | | | | | | | | | | | |
| 545 | NOIBT | Line 44 | 1,577 | - | - | - | - | - | 1,577 | - | - | - | - | - | - |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | **EV Solution by Function (Revenue = COS)** | Ref. | Total | Production Capacity DEMAND | Production Energy ENERGY | Transmission Capacity DEMAND | Distribution Primary DEMAND | Distribution Primary (MDS) CUSTOMER | Distribution Secondary DEMAND | Distribution Secondary (MDS) CUSTOMER | Distribution Services CUSTOMER | Metering CUSTOMER | Interruptible Equipment CUSTOMER | Lighting Facilities DIRECT | Customer Billing/Info. CUSTOMER |
| 546 | Interest Expense | Line 27 x WACC | (420) | - | - | - | - | - | (420) | - | - | - | - | - | - |
| 547 | Permanent Diff Fed & State | JSS Sch. 12 | 22 | - | - | - | - | - | 22 | - | - | - | - | - | - |
| 548 | Temporary State Differences | JSS Sch. 12 | (766) | - | - | - | - | - | (766) | - | - | - | - | - | - |
| 549 | State Deferred Tax | Ln 548 x Ln 486 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |
| 550 | Net FIT Allowable | Line 542 | 123 | - | - | - | - | - | 123 | - | - | - | - | - | - |
| 551 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | Base for SIT Computation | Ln 545:551 | 578 | - | - | - | - | - | 578 | - | - | - | - | - | - |
| 553 | SIT Factor | 0.055/(1-0.055) | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 | 0.05820 |
| 554 | Total SIT before Adding Deferred | Ln 552 x Ln 553 | 34 | - | - | - | - | - | 34 | - | - | - | - | - | - |
| 555 | Total SIT - Deferred | Line 549 | 42 | - | - | - | - | - | 42 | - | - | - | - | - | - |
| 556 | Total SIT - Current & Deferred | Ln 554:555 | 76 | - | - | - | - | - | 76 | - | - | - | - | - | - |
| 557 | | | | | | | | | | | | | | | |
| 558 | Parent Debt Tax Adjustment | JSS Sch. 12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 559 | | | | | | | | | | | | | | | |
| 560 | Total FIT & SIT Based on Return | Lines 542,556 | 199 | - | - | - | - | - | 199 | - | - | - | - | - | - |
| 561 | Total Income Tax Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 562 | | | | | | | | | | | | | | | |
| 563 | [redacted] | | | | | | | | | | | | | | |
| 564 | **Labor Allocator** | | | | | | | | | | | | | | |
| 565 | Production Base Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | Production Intermediate Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 567 | Production Peaking Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 568 | Production Solar Demand | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 569 | Production Base Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 570 | Production Intermediate Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 571 | Production Peaking Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 572 | Production Solar Energy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 573 | Subtotal Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 574 | Transmission | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 575 | Distribution | | 110 | - | - | - | - | - | 110 | - | - | - | - | - | - |
| 576 | Subtotal Prod, Trans and Dist | | 110 | 0 | 0 | 0 | 0 | 0 | 110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Customer Accounts | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 578 | Customer Service & Info. | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 579 | Sales | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 580 | Subtotal before Admin & Gen | | 110 | - | - | - | - | - | 110 | - | - | - | - | - | - |
| 581 | Admin & General | | 49 | - | - | - | - | - | 49 | - | - | - | - | - | - |
| 582 | Total | | 159 | - | - | - | - | - | 159 | - | - | - | - | - | - |
| 583 | Total Labor Allocator | | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

YR 2027
DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2027
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD



| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Production Base Demand | Production Intermediate Demand | Production Peaking Demand | Production Solar Demand | Production Base Energy | Production Intermediate Energy | Production Peaking Energy | Production Solar Energy | Energy Avg Rate Sales | Energy - Production Total Sales | Transmission | Transmission - Radials | Distribution Primary | Distribution Primary (MDS) | Distribution Secondary | Distribution Secondary (MDS) |
| 1 | **Retail Separation Factors** | 1.00000 | 0.95240 | 0.97792 | 1.00000 | 1.00000 | 0.94434 | 0.96402 | 1.00000 | 1.00000 | 0.99714 | 0.69924 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | | | | | | | |
| 4 | - Residential | 0.62382 | 0.62382 | 0.62382 | 0.62382 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.63142 | 0.63142 | 0.64470 | 0.87406 | 0.78056 | 0.87432 |
| 5 | - Gen Service Non Demand | 0.05358 | 0.05358 | 0.05358 | 0.05358 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05347 | 0.05347 | 0.05822 | 0.06359 | 0.06480 | 0.06354 |
| 6 | - Gen Service 100% L.F. | 0.00345 | 0.00345 | 0.00345 | 0.00345 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00330 | 0.00330 | 0.00267 | 0.00716 | 0.00131 | 0.00717 |
| 7 | - Gen Service Demand | 0.27329 | 0.27329 | 0.27329 | 0.27329 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.26856 | 0.26856 | 0.25774 | 0.02363 | 0.14451 | 0.02345 |
| 8 | - Gen Service Curtailable | 0.00301 | 0.00301 | 0.00301 | 0.00301 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00284 | 0.00284 | 0.00415 | 0.00000 | - | 0.00000 |
| 9 | - Gen Service Interruptible | 0.04188 | 0.04188 | 0.04188 | 0.04188 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.04005 | 0.04005 | 0.02359 | 0.00007 | 0.00441 | 0.00003 |
| 10 | - Lighting Energy | 0.00097 | 0.00097 | 0.00097 | 0.00097 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00036 | 0.00036 | 0.00893 | 0.03148 | 0.00440 | 0.03149 |
| 11 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | - EV Solution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | **Total Retail by Class** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | **Functional Allocation Factors** | | | | | | | | | | | | | | | | |
| 16 | - Production Capacity | 1.00000 | 1.00000 | 1.00000 | 1.00000 | | | | | | | | | | | | |
| 17 | - Production Energy | | | | | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | | | | | | |
| 18 | - Transmission Capacity | | | | | | | | | | | 1.00000 | 1.00000 | | | | |
| 19 | - Distribution Primary | | | | | | | | | | | | | 1.00000 | | | |
| 20 | - Distribution Primary (MDS) | | | | | | | | | | | | | | 1.00000 | | |
| 21 | - Distribution Secondary | | | | | | | | | | | | | | | 1.00000 | |
| 22 | - Distribution Secondary (MDS) | | | | | | | | | | | | | | | | 1.00000 |
| 23 | - Distribution Services | | | | | | | | | | | | | | | | |
| 24 | - Metering | | | | | | | | | | | | | | | | |
| 25 | - Interruptible Equipment | | | | | | | | | | | | | | | | |
| 26 | - Lighting Facilities | | | | | | | | | | | | | | | | |
| 27 | - Customer Billing/Info. | | | | | | | | | | | | | | | | |
| 28 | **Total Retail by Function** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 29 | | | | | | | | | | | | | | | | | |
| 30 | **Residential** | | | | | | | | | | | | | | | | |
| 31 | - Production Capacity | 0.62382 | 0.62382 | 0.62382 | 0.62382 | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | - Production Energy | - | - | - | - | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | - | - | - | - | - | - |
| 33 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.63142 | 0.63142 | - | - | - | - |
| 34 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.64470 | - | - | - |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.87406 | - | - |
| 36 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.78056 | - |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.87432 |
| 38 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | | 0.62382 | 0.62382 | 0.62382 | 0.62382 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.53261 | 0.63142 | 0.63142 | 0.64470 | 0.87406 | 0.78056 | 0.87432 |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | | | | | | | |
| 46 | - Production Capacity | 0.05358 | 0.05358 | 0.05358 | 0.05358 | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | - Production Energy | - | - | - | - | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | - | - | - | - | - | - |
| 48 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.05347 | 0.05347 | - | - | - | - |
| 49 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.05822 | - | - | - |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06359 | - | - |
| 51 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06480 | - |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.06354 |
| 53 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | | 0.05358 | 0.05358 | 0.05358 | 0.05358 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05499 | 0.05347 | 0.05347 | 0.05822 | 0.06359 | 0.06480 | 0.06354 |

YR 2027
DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CF

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

| (1) | | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Distribution Service | Distribution Metering | Distribution IS Equipment | Lighting Facilities | Retail 100%, Class = # Bills | Retail 100%, Resid, Cust | Retail 100%, Resid, Dem | Retail 100%, Class = Metering | Clean Energy Connect | EV Solution | Retail Sales of Electric | Present Revenue | Labor | Gross Prod Plant | Gross Trans Plant | Gross Prod & Trans Plant | Gross Dist Plant |
| 1 | **Retail Separation Factors** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.97330 | 0.99617 | 0.70871 | 0.88853 | 1.00000 |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | | | | | | | | |
| 4 | - Residential | 0.87432 | 0.80737 | - | - | 0.87405 | 1.00000 | 1.00000 | 0.80737 | 0.62382 | | 0.66404 | 0.66404 | 0.65528 | 0.62382 | 0.63115 | 0.62601 | 0.64425 |
| 5 | - Gen Service Non Demand | 0.06354 | 0.08199 | - | - | 0.06359 | | | 0.08199 | 0.05358 | | 0.07019 | 0.07019 | 0.05682 | 0.05358 | 0.05347 | 0.05355 | 0.05619 |
| 6 | - Gen Service 100% L.F. | 0.00717 | 0.00697 | - | - | 0.00716 | | | 0.00697 | 0.00345 | | 0.00321 | 0.00321 | 0.00463 | 0.00345 | 0.00331 | 0.00341 | 0.00265 |
| 7 | - Gen Service Demand | 0.02345 | 0.06884 | - | - | 0.02363 | | | 0.06884 | 0.27329 | | 0.22929 | 0.22929 | 0.21522 | 0.27329 | 0.26873 | 0.27193 | 0.18166 |
| 8 | - Gen Service Curtailable | 0.00000 | 0.00024 | - | - | 0.00000 | | | 0.00024 | 0.00301 | | 0.00287 | 0.00287 | 0.00284 | 0.00301 | 0.00285 | 0.00296 | 0.00230 |
| 9 | - Gen Service Interruptible | 0.00003 | 0.00187 | 1.00000 | - | 0.00007 | | | 0.00187 | 0.04188 | | 0.02632 | 0.02632 | 0.03337 | 0.04188 | 0.04012 | 0.04135 | 0.01488 |
| 10 | - Lighting Energy | 0.03149 | 0.03270 | - | - | 0.03148 | | | 0.03270 | 0.00097 | | 0.00408 | 0.00408 | 0.01199 | 0.00097 | 0.00038 | 0.00079 | 0.00987 |
| 11 | - Lighting Facilities | - | - | - | 1.00000 | - | | | - | - | | - | - | 0.01922 | - | - | - | 0.08542 |
| 12 | - EV Solution | - | - | - | - | - | | | - | - | 1.00000 | - | - | 0.00063 | - | - | - | 0.00279 |
| 13 | **Total Retail by Class** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 14 | | | | | | | | | | | | | | | | | | |
| 15 | **Functional Allocation Factors** | | | | | | | | | | | | | | | | | |
| 16 | - Production Capacity | | | | | | | | | 1.00000 | | 0.38161 | 0.38161 | 0.18702 | 1.00000 | 0.03602 | 0.71207 | - |
| 17 | - Production Energy | | | | | | | | | | | 0.07351 | 0.07351 | 0.31426 | - | - | - | - |
| 18 | - Transmission Capacity | | | | | | | | | | | 0.15003 | 0.15003 | 0.05326 | - | 0.96398 | 0.28793 | - |
| 19 | - Distribution Primary | | | | | | | | | | | 0.19923 | 0.19923 | 0.12411 | - | - | - | 0.55149 |
| 20 | - Distribution Primary (MDS) | | | | | | | | | | | - | - | - | - | - | - | - |
| 21 | - Distribution Secondary | | | | | | | 1.00000 | | | 1.00000 | 0.08234 | 0.08234 | 0.05416 | - | - | - | 0.24066 |
| 22 | - Distribution Secondary (MDS) | | | | | | | | | | | - | - | - | - | - | - | - |
| 23 | - Distribution Services | 1.00000 | | | | | | | | | | 0.02448 | 0.02448 | 0.01602 | - | - | - | 0.07120 |
| 24 | - Metering | | 1.00000 | | | | | | 1.00000 | | | 0.02591 | 0.02591 | 0.01181 | - | - | - | 0.05051 |
| 25 | - Interruptible Equipment | | | 1.00000 | | | | | | | | 0.00014 | 0.00014 | 0.00016 | - | - | - | 0.00072 |
| 26 | - Lighting Facilities | | | | 1.00000 | | | | | | | - | - | 0.01922 | - | - | - | 0.08542 |
| 27 | - Customer Billing/Info. | | | | | 1.00000 | 1.00000 | | | | | 0.06274 | 0.06274 | 0.21996 | - | - | - | - |
| 28 | **Total Retail by Function** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | **Residential** | | | | | | | | | | | | | | | | | |
| 31 | - Production Capacity | - | - | - | - | - | - | - | - | 0.62382 | - | 0.25340 | 0.23806 | 0.11666 | 0.62382 | 0.02247 | 0.44420 | - |
| 32 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.04881 | 0.06416 | 0.16738 | - | - | - | - |
| 33 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.09963 | 0.09963 | 0.03363 | - | 0.60868 | 0.18180 | - |
| 34 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.13230 | 0.13230 | 0.08002 | - | - | - | 0.35555 |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | - Distribution Secondary | - | - | - | - | - | - | 1.00000 | - | - | - | 0.05468 | 0.05468 | 0.04179 | - | - | - | 0.18567 |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | - Distribution Services | 0.87432 | - | - | - | - | - | - | - | - | - | 0.01626 | 0.01626 | 0.01401 | - | - | - | 0.06225 |
| 39 | - Metering | - | 0.80737 | - | - | - | - | - | 0.80737 | - | - | 0.01720 | 0.01720 | 0.00954 | - | - | - | 0.04078 |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00009 | 0.00009 | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | - | - | - | 0.87405 | 1.00000 | - | - | - | - | 0.04166 | 0.04166 | 0.19226 | - | - | - | - |
| 43 | | 0.87432 | 0.80737 | - | - | 0.87405 | 1.00000 | 1.00000 | 0.80737 | 0.62382 | - | 0.66404 | 0.66404 | 0.65528 | 0.62382 | 0.63115 | 0.62601 | 0.64425 |
| 44 | | | | | | | | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | | | | | | | | |
| 46 | - Production Capacity | - | - | - | - | - | - | - | - | 0.05358 | - | 0.02679 | 0.02045 | 0.01002 | 0.05358 | 0.00193 | 0.03815 | - |
| 47 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.00516 | 0.01150 | 0.01728 | - | - | - | - |
| 48 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.01053 | 0.01053 | 0.00285 | - | 0.05154 | 0.01539 | - |
| 49 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.01399 | 0.01399 | 0.00723 | - | - | - | 0.03211 |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.00578 | 0.00578 | 0.00347 | - | - | - | 0.01541 |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | - Distribution Services | 0.06354 | - | - | - | - | - | - | - | - | - | 0.00172 | 0.00172 | 0.00102 | - | - | - | 0.00452 |
| 54 | - Metering | - | 0.08199 | - | - | - | - | - | 0.08199 | - | - | 0.00182 | 0.00182 | 0.00097 | - | - | - | 0.00414 |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00001 | 0.00001 | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | - | - | - | 0.06359 | - | - | - | - | - | 0.00440 | 0.00440 | 0.01399 | - | - | - | - |
| 58 | | 0.06354 | 0.08199 | - | - | 0.06359 | - | - | 0.08199 | 0.05358 | - | 0.07019 | 0.07019 | 0.05682 | 0.05358 | 0.05347 | 0.05355 | 0.05619 |

YR 2027
DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CF

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

| | (1) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Gross Trans & Dist Plant | Gross Prod, Trans & Dist Plant | Gross Total Plant | Net Total Plant | Retail 100%, Class = Net Plant | Retail 100%, Class = Prod | Retail 100%, Class = Dist Secondary | Retail 100%, Class = Dist Secondary (MDS) | Retail 100%, Class = T&D | Rate Base | WTD O&M Expense |
| 1 | **Retail Separation Factors** | 0.88411 | 0.92885 | 0.93138 | 0.91980 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.91992 | 0.97284 |
| 2 | | | | | | | | | | | | |
| 3 | **Class Allocation Factors** | | | | | | | | | | | |
| 4 | - Residential | 0.64007 | 0.63311 | 0.63483 | 0.63607 | 0.63607 | 0.62382 | 0.78056 | 0.87432 | 0.64007 | 0.63627 | 0.66213 |
| 5 | - Gen Service Non Demand | 0.05532 | 0.05458 | 0.05472 | 0.05490 | 0.05490 | 0.05358 | 0.06480 | 0.06354 | 0.05532 | 0.05492 | 0.05702 |
| 6 | - Gen Service 100% L.F. | 0.00286 | 0.00311 | 0.00321 | 0.00314 | 0.00314 | 0.00345 | 0.00131 | 0.00717 | 0.00286 | 0.00316 | 0.00470 |
| 7 | - Gen Service Demand | 0.20943 | 0.23677 | 0.23518 | 0.23560 | 0.23560 | 0.27329 | 0.14451 | 0.02345 | 0.20943 | 0.23666 | 0.20543 |
| 8 | - Gen Service Curtailable | 0.00247 | 0.00270 | 0.00271 | 0.00274 | 0.00274 | 0.00301 | - | 0.00000 | 0.00247 | 0.00276 | 0.00269 |
| 9 | - Gen Service Interruptible | 0.02293 | 0.03104 | 0.03113 | 0.03045 | 0.03045 | 0.04188 | 0.00441 | 0.00003 | 0.02293 | 0.03083 | 0.03137 |
| 10 | - Lighting Energy | 0.00684 | 0.00433 | 0.00481 | 0.00485 | 0.00485 | 0.00097 | 0.00440 | 0.03149 | 0.00684 | 0.00484 | 0.01279 |
| 11 | - Lighting Facilities | 0.05818 | 0.03327 | 0.03236 | 0.03120 | 0.03120 | - | - | - | 0.05818 | 0.02955 | 0.02351 |
| 12 | - EV Solution | 0.00190 | 0.00108 | 0.00106 | 0.00106 | 0.00106 | - | - | - | 0.00190 | 0.00101 | 0.00039 |
| 13 | **Total Retail by Class** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 14 | | | | | | | | | | | | |
| 15 | **Functional Allocation Factors** | | | | | | | | | | | |
| 16 | - Production Capacity | 0.01149 | 0.43475 | 0.41997 | 0.35755 | 0.35755 | 1.00000 | - | - | 0.01149 | 0.36393 | 0.17314 |
| 17 | - Production Energy | - | - | 0.01792 | 0.01479 | 0.01479 | - | - | - | - | 0.01895 | 0.28977 |
| 18 | - Transmission Capacity | 0.30742 | 0.17579 | 0.16881 | 0.20315 | 0.20315 | - | - | - | 0.30742 | 0.20193 | 0.05785 |
| 19 | - Distribution Primary | 0.37562 | 0.21479 | 0.20891 | 0.24287 | 0.24287 | - | - | - | 0.37562 | 0.23822 | 0.12464 |
| 20 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 21 | - Distribution Secondary | 0.16391 | 0.09373 | 0.09116 | 0.09647 | 0.09647 | - | 1.00000 | - | 0.16391 | 0.09297 | 0.05100 |
| 22 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 1.00000 | - | - | - |
| 23 | - Distribution Services | 0.04849 | 0.02773 | 0.02697 | 0.02593 | 0.02593 | - | - | - | 0.04849 | 0.02465 | 0.02261 |
| 24 | - Metering | 0.03440 | 0.01967 | 0.01915 | 0.01760 | 0.01760 | - | - | - | 0.03440 | 0.01675 | 0.02016 |
| 25 | - Interruptible Equipment | 0.00049 | 0.00028 | 0.00027 | 0.00022 | 0.00022 | - | - | - | 0.00049 | 0.00023 | 0.00010 |
| 26 | - Lighting Facilities | 0.05818 | 0.03327 | 0.03236 | 0.03120 | 0.03120 | - | - | - | 0.05818 | 0.02955 | 0.02351 |
| 27 | - Customer Billing/Info. | - | - | 0.01446 | 0.01023 | 0.01023 | - | - | - | - | 0.01283 | 0.23723 |
| 28 | **Total Retail by Function** | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 29 | | | | | | | | | | | | |
| 30 | **Residential** | | | | | | | | | | | |
| 31 | - Production Capacity | 0.00717 | 0.27120 | 0.26199 | 0.22305 | 0.22305 | 0.62382 | - | - | 0.00717 | 0.22702 | 0.10801 |
| 32 | - Production Energy | - | - | 0.00955 | 0.00788 | 0.00788 | - | - | - | - | 0.01009 | 0.15434 |
| 33 | - Transmission Capacity | 0.19411 | 0.11100 | 0.10659 | 0.12827 | 0.12827 | - | - | - | 0.19411 | 0.12750 | 0.03653 |
| 34 | - Distribution Primary | 0.24216 | 0.13847 | 0.13469 | 0.15658 | 0.15658 | - | - | - | 0.24216 | 0.15358 | 0.08035 |
| 35 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 36 | - Distribution Secondary | 0.12646 | 0.07231 | 0.07034 | 0.07447 | 0.07447 | - | 0.78056 | - | 0.12646 | 0.07178 | 0.03950 |
| 37 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.87432 | - | - | - |
| 38 | - Distribution Services | 0.04240 | 0.02424 | 0.02358 | 0.02267 | 0.02267 | - | - | - | 0.04240 | 0.02155 | 0.01977 |
| 39 | - Metering | 0.02777 | 0.01588 | 0.01546 | 0.01421 | 0.01421 | - | - | - | 0.02777 | 0.01352 | 0.01628 |
| 40 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 41 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 42 | - Customer Billing/Info. | - | - | 0.01264 | 0.00894 | 0.00894 | - | - | - | - | 0.01121 | 0.20735 |
| 43 | | 0.64007 | 0.63311 | 0.63483 | 0.63607 | 0.63607 | 0.62382 | 0.78056 | 0.87432 | 0.64007 | 0.63627 | 0.66213 |
| 44 | | | | | | | | | | | | |
| 45 | **Gen Service Non Demand** | | | | | | | | | | | |
| 46 | - Production Capacity | 0.00062 | 0.02329 | 0.02250 | 0.01916 | 0.01916 | 0.05358 | - | - | 0.00062 | 0.01950 | 0.00928 |
| 47 | - Production Energy | - | - | 0.00099 | 0.00081 | 0.00081 | - | - | - | - | 0.00104 | 0.01593 |
| 48 | - Transmission Capacity | 0.01644 | 0.00940 | 0.00903 | 0.01086 | 0.01086 | - | - | - | 0.01644 | 0.01080 | 0.00309 |
| 49 | - Distribution Primary | 0.02187 | 0.01250 | 0.01216 | 0.01414 | 0.01414 | - | - | - | 0.02187 | 0.01387 | 0.00726 |
| 50 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 51 | - Distribution Secondary | 0.01050 | 0.00600 | 0.00584 | 0.00618 | 0.00618 | - | 0.06480 | - | 0.01050 | 0.00596 | 0.00328 |
| 52 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.06354 | - | - | - |
| 53 | - Distribution Services | 0.00308 | 0.00176 | 0.00171 | 0.00165 | 0.00165 | - | - | - | 0.00308 | 0.00157 | 0.00144 |
| 54 | - Metering | 0.00282 | 0.00161 | 0.00157 | 0.00144 | 0.00144 | - | - | - | 0.00282 | 0.00137 | 0.00165 |
| 55 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 56 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 57 | - Customer Billing/Info. | - | - | 0.00092 | 0.00065 | 0.00065 | - | - | - | - | 0.00082 | 0.01509 |
| 58 | | 0.05532 | 0.05458 | 0.05472 | 0.05490 | 0.05490 | 0.05358 | 0.06480 | 0.06354 | 0.05532 | 0.05492 | 0.05702 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. / ALLOCATORS Jurisdiction / Class / Function | Production Base Demand | Production Intermediate Demand | Production Peaking Demand | Production Solar Demand | Production Base Energy | Production Intermediate Energy | Production Peaking Energy | Production Solar Energy | Energy Avg Rate Sales | Energy - Production Total Sales | Transmission | Transmission - Radials | Distribution Primary | Distribution Primary (MDS) | Distribution Secondary | Distribution Secondary (MDS) |
| 59 | | | | | | | | | | | | | | | | |
| 60 **Gen Service 100% L.F.** | | | | | | | | | | | | | | | | |
| 61 - Production Capacity | 0.00345 | 0.00345 | 0.00345 | 0.00345 | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 - Production Energy | - | - | - | - | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | - | - | - | - | - | - |
| 63 - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00330 | 0.00330 | - | - | - | - |
| 64 - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00267 | - | - | - |
| 65 - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00716 | - | - |
| 66 - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00131 | - |
| 67 - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00717 |
| 68 - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | 0.00345 | 0.00345 | 0.00345 | 0.00345 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00330 | 0.00330 | 0.00267 | 0.00716 | 0.00131 | 0.00717 |
| 74 | | | | | | | | | | | | | | | | |
| 75 **Gen Service Demand** | | | | | | | | | | | | | | | | |
| 76 - Production Capacity | 0.27329 | 0.27329 | 0.27329 | 0.27329 | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 - Production Energy | - | - | - | - | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | - | - | - | - | - | - |
| 78 - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.26856 | 0.26856 | - | - | - | - |
| 79 - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.25774 | - | - | - |
| 80 - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.02363 | - | - |
| 81 - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.14451 | - |
| 82 - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.02345 |
| 83 - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 0.27329 | 0.27329 | 0.27329 | 0.27329 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.32997 | 0.26856 | 0.26856 | 0.25774 | 0.02363 | 0.14451 | 0.02345 |
| 89 | | | | | | | | | | | | | | | | |
| 90 **Gen Service Curtailable** | | | | | | | | | | | | | | | | |
| 91 - Production Capacity | 0.00301 | 0.00301 | 0.00301 | 0.00301 | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 - Production Energy | - | - | - | - | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | - | - | - | - | - | - |
| 93 - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00284 | 0.00284 | - | - | - | - |
| 94 - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00415 | - | - | - |
| 95 - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00000 | - | - |
| 96 - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 97 - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00000 |
| 98 - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103 | 0.00301 | 0.00301 | 0.00301 | 0.00301 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00510 | 0.00284 | 0.00284 | 0.00415 | 0.00000 | - | 0.00000 |
| 104 | | | | | | | | | | | | | | | | |
| 105 **Gen Service Interruptible** | | | | | | | | | | | | | | | | |
| 106 - Production Capacity | 0.04188 | 0.04188 | 0.04188 | 0.04188 | - | - | - | - | - | - | - | - | - | - | - | - |
| 107 - Production Energy | - | - | - | - | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | - | - | - | - | - | - |
| 108 - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.04005 | 0.04005 | - | - | - | - |
| 109 - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.02359 | - | - | - |
| 110 - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00007 | - | - |
| 111 - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00441 | - |
| 112 - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00003 |
| 113 - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 114 - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Distribution Service | Distribution Metering | Distribution IS Equipment | Lighting Facilities | Retail 100%, Class = # Bills | Retail 100%, Resid, Cust | Retail 100%, Resid, Dem | Retail 100%, Class = Metering | Clean Energy Connect | EV Solution | Retail Sales of Electric | Present Revenue | Labor | Gross Prod Plant | Gross Trans Plant | Gross Prod & Trans Plant | Gross Dist Plant |
| 59 | | | | | | | | | | | | | | | | | | |
| 60 | **Gen Service 100% L.F.** | | | | | | | | | | | | | | | | | |
| 61 | - Production Capacity | - | - | - | - | - | - | - | - | 0.00345 | - | 0.00122 | 0.00132 | 0.00065 | 0.00345 | 0.00012 | 0.00246 | - |
| 62 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.00024 | 0.00014 | 0.00163 | - | - | - | - |
| 63 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00048 | 0.00048 | 0.00018 | - | 0.00318 | 0.00095 | - |
| 64 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.00064 | 0.00064 | 0.00033 | - | - | - | 0.00147 |
| 65 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.00026 | 0.00026 | 0.00007 | - | - | - | 0.00031 |
| 67 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | - Distribution Services | 0.00717 | - | - | - | - | - | - | - | - | - | 0.00008 | 0.00008 | 0.00011 | - | - | - | 0.00051 |
| 69 | - Metering | - | 0.00697 | - | - | - | - | - | 0.00697 | - | - | 0.00008 | 0.00008 | 0.00008 | - | - | - | 0.00035 |
| 70 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00000 | 0.00000 | - | - | - | - | - |
| 71 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | - Customer Billing/Info. | - | - | - | - | 0.00716 | - | - | - | - | - | 0.00020 | 0.00020 | 0.00158 | - | - | - | - |
| 73 | | 0.00717 | 0.00697 | - | - | 0.00716 | - | - | 0.00697 | 0.00345 | - | 0.00321 | 0.00321 | 0.00463 | 0.00345 | 0.00331 | 0.00341 | 0.00265 |
| 74 | | | | | | | | | | | | | | | | | | |
| 75 | **Gen Service Demand** | | | | | | | | | | | | | | | | | |
| 76 | - Production Capacity | - | - | - | - | - | - | - | - | 0.27329 | - | 0.08750 | 0.10429 | 0.05111 | 0.27329 | 0.00984 | 0.19460 | - |
| 77 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.01685 | 0.00006 | 0.10370 | - | - | - | - |
| 78 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.03440 | 0.03440 | 0.01430 | - | 0.25889 | 0.07733 | - |
| 79 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.04568 | 0.04568 | 0.03199 | - | - | - | 0.14214 |
| 80 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.01888 | 0.01888 | 0.00774 | - | - | - | 0.03438 |
| 82 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | - Distribution Services | 0.02345 | - | - | - | - | - | - | - | - | - | 0.00561 | 0.00561 | 0.00038 | - | - | - | 0.00167 |
| 84 | - Metering | - | 0.06884 | - | - | - | - | - | 0.06884 | - | - | 0.00594 | 0.00594 | 0.00081 | - | - | - | 0.00348 |
| 85 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00003 | 0.00003 | - | - | - | - | - |
| 86 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | - Customer Billing/Info. | - | - | - | - | 0.02363 | - | - | - | - | - | 0.01439 | 0.01439 | 0.00520 | - | - | - | - |
| 88 | | 0.02345 | 0.06884 | - | - | 0.02363 | - | - | 0.06884 | 0.27329 | - | 0.22929 | 0.22929 | 0.21522 | 0.27329 | 0.26873 | 0.27193 | 0.18166 |
| 89 | | | | | | | | | | | | | | | | | | |
| 90 | **Gen Service Curtailable** | | | | | | | | | | | | | | | | | |
| 91 | - Production Capacity | - | - | - | - | - | - | - | - | 0.00301 | - | 0.00110 | 0.00115 | 0.00056 | 0.00301 | 0.00011 | 0.00214 | - |
| 92 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.00021 | 0.00016 | 0.00160 | - | - | - | - |
| 93 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00043 | 0.00043 | 0.00015 | - | 0.00274 | 0.00082 | - |
| 94 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.00057 | 0.00057 | 0.00051 | - | - | - | 0.00229 |
| 95 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.00024 | 0.00024 | - | - | - | - | - |
| 97 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | - Distribution Services | 0.00000 | - | - | - | - | - | - | - | - | - | 0.00007 | 0.00007 | 0.00000 | - | - | - | 0.00000 |
| 99 | - Metering | - | 0.00024 | - | - | - | - | - | 0.00024 | - | - | 0.00007 | 0.00007 | 0.00000 | - | - | - | 0.00001 |
| 100 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00000 | 0.00000 | - | - | - | - | - |
| 101 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | - Customer Billing/Info. | - | - | - | - | 0.00000 | - | - | - | - | - | 0.00018 | 0.00018 | 0.00000 | - | - | - | - |
| 103 | | 0.00000 | 0.00024 | - | - | 0.00000 | - | - | 0.00024 | 0.00301 | - | 0.00287 | 0.00287 | 0.00284 | 0.00301 | 0.00285 | 0.00296 | 0.00230 |
| 104 | | | | | | | | | | | | | | | | | | |
| 105 | **Gen Service Interruptible** | | | | | | | | | | | | | | | | | |
| 106 | - Production Capacity | - | - | - | - | - | - | - | - | 0.04188 | - | 0.01004 | 0.01598 | 0.00783 | 0.04188 | 0.00151 | 0.02982 | - |
| 107 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.00193 | (0.00401) | 0.02004 | - | - | - | - |
| 108 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00395 | 0.00395 | 0.00213 | - | 0.03861 | 0.01153 | - |
| 109 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.00524 | 0.00524 | 0.00293 | - | - | - | 0.01301 |
| 110 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 111 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.00217 | 0.00217 | 0.00024 | - | - | - | 0.00105 |
| 112 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 113 | - Distribution Services | 0.00003 | - | - | - | - | - | - | - | - | - | 0.00064 | 0.00064 | 0.00000 | - | - | - | 0.00000 |
| 114 | - Metering | - | 0.00187 | - | - | - | - | - | 0.00187 | - | - | 0.00068 | 0.00068 | 0.00002 | - | - | - | 0.00009 |
| 115 | - Interruptible Equipment | - | - | 1.00000 | - | - | - | - | - | - | - | 0.00000 | 0.00000 | 0.00016 | - | - | - | 0.00072 |
| 116 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

YR 2027
DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CF

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

| | (1) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Gross Trans & Dist Plant | Gross Prod, Trans & Dist Plant | Gross Total Plant | Net Total Plant | Retail 100%, Class = Net Plant | Retail 100%, Class = Prod | Retail 100%, Class = Dist Secondary | Retail 100%, Class = Dist Secondary (MDS) | Retail 100%, Class = T&D | Rate Base | WTD O&M Expense |
| 59 | | | | | | | | | | | | |
| 60 | **Gen Service 100% L.F.** | | | | | | | | | | | |
| 61 | - Production Capacity | 0.00004 | 0.00150 | 0.00145 | 0.00123 | 0.00123 | 0.00345 | - | - | 0.00004 | 0.00126 | 0.00060 |
| 62 | - Production Energy | - | - | 0.00009 | 0.00008 | 0.00008 | - | - | - | - | 0.00010 | 0.00151 |
| 63 | - Transmission Capacity | 0.00101 | 0.00058 | 0.00056 | 0.00067 | 0.00067 | - | - | - | 0.00101 | 0.00067 | 0.00019 |
| 64 | - Distribution Primary | 0.00100 | 0.00057 | 0.00056 | 0.00065 | 0.00065 | - | - | - | 0.00100 | 0.00064 | 0.00033 |
| 65 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 66 | - Distribution Secondary | 0.00021 | 0.00012 | 0.00012 | 0.00013 | 0.00013 | - | 0.00131 | - | 0.00021 | 0.00012 | 0.00007 |
| 67 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.00717 | - | - | - |
| 68 | - Distribution Services | 0.00035 | 0.00020 | 0.00019 | 0.00019 | 0.00019 | - | - | - | 0.00035 | 0.00018 | 0.00016 |
| 69 | - Metering | 0.00024 | 0.00014 | 0.00013 | 0.00012 | 0.00012 | - | - | - | 0.00024 | 0.00012 | 0.00014 |
| 70 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 71 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 72 | - Customer Billing/Info. | - | - | 0.00010 | 0.00007 | 0.00007 | - | - | - | - | 0.00009 | 0.00170 |
| 73 | | 0.00286 | 0.00311 | 0.00321 | 0.00314 | 0.00314 | 0.00345 | 0.00131 | 0.00717 | 0.00286 | 0.00316 | 0.00470 |
| 74 | | | | | | | | | | | | |
| 75 | **Gen Service Demand** | | | | | | | | | | | |
| 76 | - Production Capacity | 0.00314 | 0.11881 | 0.11477 | 0.09771 | 0.09771 | 0.27329 | - | - | 0.00314 | 0.09946 | 0.04732 |
| 77 | - Production Energy | - | - | 0.00591 | 0.00488 | 0.00488 | - | - | - | - | 0.00625 | 0.09562 |
| 78 | - Transmission Capacity | 0.08256 | 0.04721 | 0.04534 | 0.05456 | 0.05456 | - | - | - | 0.08256 | 0.05423 | 0.01554 |
| 79 | - Distribution Primary | 0.09681 | 0.05536 | 0.05385 | 0.06260 | 0.06260 | - | - | - | 0.09681 | 0.06140 | 0.03212 |
| 80 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 81 | - Distribution Secondary | 0.02341 | 0.01339 | 0.01302 | 0.01379 | 0.01379 | - | 0.14451 | - | 0.02341 | 0.01329 | 0.00731 |
| 82 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.02345 | - | - | - |
| 83 | - Distribution Services | 0.00114 | 0.00065 | 0.00063 | 0.00061 | 0.00061 | - | - | - | 0.00114 | 0.00058 | 0.00053 |
| 84 | - Metering | 0.00237 | 0.00135 | 0.00132 | 0.00121 | 0.00121 | - | - | - | 0.00237 | 0.00115 | 0.00139 |
| 85 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 86 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 87 | - Customer Billing/Info. | - | - | 0.00034 | 0.00024 | 0.00024 | - | - | - | - | 0.00030 | 0.00561 |
| 88 | | 0.20943 | 0.23677 | 0.23518 | 0.23560 | 0.23560 | 0.27329 | 0.14451 | 0.02345 | 0.20943 | 0.23666 | 0.20543 |
| 89 | | | | | | | | | | | | |
| 90 | **Gen Service Curtailable** | | | | | | | | | | | |
| 91 | - Production Capacity | 0.00003 | 0.00131 | 0.00126 | 0.00108 | 0.00108 | 0.00301 | - | - | 0.00003 | 0.00110 | 0.00052 |
| 92 | - Production Energy | - | - | 0.00009 | 0.00008 | 0.00008 | - | - | - | - | 0.00010 | 0.00148 |
| 93 | - Transmission Capacity | 0.00087 | 0.00050 | 0.00048 | 0.00058 | 0.00058 | - | - | - | 0.00087 | 0.00057 | 0.00016 |
| 94 | - Distribution Primary | 0.00156 | 0.00089 | 0.00087 | 0.00101 | 0.00101 | - | - | - | 0.00156 | 0.00099 | 0.00052 |
| 95 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 96 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - |
| 97 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.00000 | - | - | - |
| 98 | - Distribution Services | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | - | - | - | 0.00000 | 0.00000 | 0.00000 |
| 99 | - Metering | 0.00001 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | - | - | - | 0.00001 | 0.00000 | 0.00000 |
| 100 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 101 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 102 | - Customer Billing/Info. | - | - | 0.00000 | 0.00000 | 0.00000 | - | - | - | - | 0.00000 | 0.00000 |
| 103 | | 0.00247 | 0.00270 | 0.00271 | 0.00274 | 0.00274 | 0.00301 | - | 0.00000 | 0.00247 | 0.00276 | 0.00269 |
| 104 | | | | | | | | | | | | |
| 105 | **Gen Service Interruptible** | | | | | | | | | | | |
| 106 | - Production Capacity | 0.00048 | 0.01821 | 0.01759 | 0.01497 | 0.01497 | 0.04188 | - | - | 0.00048 | 0.01524 | 0.00725 |
| 107 | - Production Energy | - | - | 0.00114 | 0.00094 | 0.00094 | - | - | - | - | 0.00121 | 0.01848 |
| 108 | - Transmission Capacity | 0.01231 | 0.00704 | 0.00676 | 0.00814 | 0.00814 | - | - | - | 0.01231 | 0.00809 | 0.00232 |
| 109 | - Distribution Primary | 0.00886 | 0.00507 | 0.00493 | 0.00573 | 0.00573 | - | - | - | 0.00886 | 0.00562 | 0.00294 |
| 110 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 111 | - Distribution Secondary | 0.00071 | 0.00041 | 0.00040 | 0.00042 | 0.00042 | - | 0.00441 | - | 0.00071 | 0.00041 | 0.00022 |
| 112 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.00003 | - | - | - |
| 113 | - Distribution Services | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | - | - | - | 0.00000 | 0.00000 | 0.00000 |
| 114 | - Metering | 0.00006 | 0.00004 | 0.00004 | 0.00003 | 0.00003 | - | - | - | 0.00006 | 0.00003 | 0.00004 |
| 115 | - Interruptible Equipment | 0.00049 | 0.00028 | 0.00027 | 0.00022 | 0.00022 | - | - | - | 0.00049 | 0.00023 | 0.00010 |
| 116 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |

| Line No. | ALLOCATORS Jurisdiction / Class / Function | Production Base Demand | Production Intermediate Demand | Production Peaking Demand | Production Solar Demand | Production Base Energy | Production Intermediate Energy | Production Peaking Energy | Production Solar Energy | Energy Avg Rate Sales | Energy - Production Total Sales | Transmission | Transmission - Radials | Distribution Primary | Distribution Primary (MDS) | Distribution Secondary | Distribution Secondary (MDS) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| 117 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 118 | | 0.04188 | 0.04188 | 0.04188 | 0.04188 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.06377 | 0.04005 | 0.04005 | 0.02359 | 0.00007 | 0.00441 | 0.00003 |
| 119 | | | | | | | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | | | | | | | |
| 121 | - Production Capacity | 0.00097 | 0.00097 | 0.00097 | 0.00097 | - | - | - | - | - | - | - | - | - | - | - | - |
| 122 | - Production Energy | - | - | - | - | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | - | - | - | - | - | - |
| 123 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00036 | 0.00036 | - | - | - | - |
| 124 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | 0.00893 | - | - | - |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.03148 | - | - |
| 126 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00440 | - |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.03149 |
| 128 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 129 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 133 | | 0.00097 | 0.00097 | 0.00097 | 0.00097 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00836 | 0.00036 | 0.00036 | 0.00893 | 0.03148 | 0.00440 | 0.03149 |
| 134 | | | | | | | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 144 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 145 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 146 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 147 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 148 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 149 | | | | | | | | | | | | | | | | | |
| 150 | **EV Solution** | | | | | | | | | | | | | | | | |
| 151 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 152 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 153 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 154 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 157 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 158 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 159 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 160 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 162 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 163 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | (1) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Distribution Service | Distribution Metering | Distribution IS Equipment | Lighting Facilities | Retail 100%, Class = # Bills | Retail 100%, Resid, Cust | Retail 100%, Resid, Dem | Retail 100%, Class = Metering | Clean Energy Connect | EV Solution | Retail Sales of Electric | Present Revenue | Labor | Gross Prod Plant | Gross Trans Plant | Gross Prod & Trans Plant | Gross Dist Plant |
| 117 | - Customer Billing/Info. | - | - | - | - | 0.00007 | - | - | - | - | - | 0.00165 | 0.00165 | 0.00002 | - | - | - | - |
| 118 | | 0.00003 | 0.00187 | 1.00000 | - | 0.00007 | - | - | 0.00187 | 0.04188 | - | 0.02632 | 0.02632 | 0.03337 | 0.04188 | 0.04012 | 0.04135 | 0.01488 |
| 119 | | | | | | | | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | | | | | | | | |
| 121 | - Production Capacity | - | - | - | - | - | - | - | - | 0.00097 | - | 0.00156 | 0.00037 | 0.00018 | 0.00097 | 0.00003 | 0.00069 | - |
| 122 | - Production Energy | - | - | - | - | - | - | - | - | - | - | 0.00030 | 0.00149 | 0.00263 | - | - | - | - |
| 123 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | 0.00061 | 0.00061 | 0.00002 | - | 0.00034 | 0.00010 | - |
| 124 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | 0.00081 | 0.00081 | 0.00111 | - | - | - | 0.00493 |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 126 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | 0.00034 | 0.00034 | 0.00024 | - | - | - | 0.00105 |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 128 | - Distribution Services | 0.03149 | - | - | - | - | - | - | - | - | - | 0.00010 | 0.00010 | 0.00050 | - | - | - | 0.00224 |
| 129 | - Metering | - | 0.03270 | - | - | - | - | - | 0.03270 | - | - | 0.00011 | 0.00011 | 0.00039 | - | - | - | 0.00165 |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | 0.00000 | 0.00000 | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | - | - | - | 0.03148 | - | - | - | - | - | 0.00026 | 0.00026 | 0.00692 | - | - | - | - |
| 133 | | 0.03149 | 0.03270 | - | - | 0.03148 | - | - | 0.03270 | 0.00097 | - | 0.00408 | 0.00408 | 0.01199 | 0.00097 | 0.00038 | 0.00079 | 0.00987 |
| 134 | | | | | | | | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 139 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 140 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 141 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 142 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 143 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 144 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 145 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 146 | - Lighting Facilities | - | - | - | 1.00000 | - | - | - | - | - | - | - | - | 0.01922 | - | - | - | 0.08542 |
| 147 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 148 | | - | - | - | 1.00000 | - | - | - | - | - | - | - | - | 0.01922 | - | - | - | 0.08542 |
| 149 | | | | | | | | | | | | | | | | | | |
| 150 | **EV Solution** | | | | | | | | | | | | | | | | | |
| 151 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 152 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 153 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 154 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 155 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 156 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | 1.00000 | - | - | 0.00063 | - | - | - | 0.00279 |
| 157 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 158 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 159 | - Metering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 160 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 161 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 162 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 163 | | - | - | - | - | - | - | - | - | - | 1.00000 | - | - | 0.00063 | - | - | - | 0.00279 |

YR 2027
DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CF

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

| | (1) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived | Derived |
| Line No. | ALLOCATORS Jurisdiction / Class / Function | Gross Trans & Dist Plant | Gross Prod, Trans & Dist Plant | Gross Total Plant | Net Total Plant | Retail 100%, Class = Net Plant | Retail 100%, Class = Prod | Retail 100%, Class = Dist Secondary | Retail 100%, Class = Dist Secondary (MDS) | Retail 100%, Class = T&D | Rate Base | WTD O&M Expense |
| 117 | - Customer Billing/Info. | - | - | 0.00000 | 0.00000 | 0.00000 | - | - | - | - | 0.00000 | 0.00002 |
| 118 | | 0.02293 | 0.03104 | 0.03113 | 0.03045 | 0.03045 | 0.04188 | 0.00441 | 0.00003 | 0.02293 | 0.03083 | 0.03137 |
| 119 | | | | | | | | | | | | |
| 120 | **Lighting Energy** | | | | | | | | | | | |
| 121 | - Production Capacity | 0.00001 | 0.00042 | 0.00041 | 0.00035 | 0.00035 | 0.00097 | - | - | 0.00001 | 0.00035 | 0.00017 |
| 122 | - Production Energy | - | - | 0.00015 | 0.00012 | 0.00012 | - | - | - | - | 0.00016 | 0.00242 |
| 123 | - Transmission Capacity | 0.00011 | 0.00006 | 0.00006 | 0.00007 | 0.00007 | - | - | - | 0.00011 | 0.00007 | 0.00002 |
| 124 | - Distribution Primary | 0.00336 | 0.00192 | 0.00187 | 0.00217 | 0.00217 | - | - | - | 0.00336 | 0.00213 | 0.00111 |
| 125 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 126 | - Distribution Secondary | 0.00071 | 0.00041 | 0.00040 | 0.00042 | 0.00042 | - | 0.00440 | - | 0.00071 | 0.00040 | 0.00022 |
| 127 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | 0.03149 | - | - | - |
| 128 | - Distribution Services | 0.00153 | 0.00087 | 0.00085 | 0.00082 | 0.00082 | - | - | - | 0.00153 | 0.00078 | 0.00071 |
| 129 | - Metering | 0.00112 | 0.00064 | 0.00063 | 0.00058 | 0.00058 | - | - | - | 0.00112 | 0.00055 | 0.00066 |
| 130 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 131 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 132 | - Customer Billing/Info. | - | - | 0.00046 | 0.00032 | 0.00032 | - | - | - | - | 0.00040 | 0.00747 |
| 133 | | 0.00684 | 0.00433 | 0.00481 | 0.00485 | 0.00485 | 0.00097 | 0.00440 | 0.03149 | 0.00684 | 0.00484 | 0.01279 |
| 134 | | | | | | | | | | | | |
| 135 | **Lighting Facilities** | | | | | | | | | | | |
| 136 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - |
| 137 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - |
| 138 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - |
| 139 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - |
| 140 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 141 | - Distribution Secondary | - | - | - | - | - | - | - | - | - | - | - |
| 142 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 143 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - |
| 144 | - Metering | - | - | - | - | - | - | - | - | - | - | - |
| 145 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 146 | - Lighting Facilities | 0.05818 | 0.03327 | 0.03236 | 0.03120 | 0.03120 | - | - | - | 0.05818 | 0.02955 | 0.02351 |
| 147 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - |
| 148 | | 0.05818 | 0.03327 | 0.03236 | 0.03120 | 0.03120 | - | - | - | 0.05818 | 0.02955 | 0.02351 |
| 149 | | | | | | | | | | | | |
| 150 | **EV Solution** | | | | | | | | | | | |
| 151 | - Production Capacity | - | - | - | - | - | - | - | - | - | - | - |
| 152 | - Production Energy | - | - | - | - | - | - | - | - | - | - | - |
| 153 | - Transmission Capacity | - | - | - | - | - | - | - | - | - | - | - |
| 154 | - Distribution Primary | - | - | - | - | - | - | - | - | - | - | - |
| 155 | - Distribution Primary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 156 | - Distribution Secondary | 0.00190 | 0.00108 | 0.00106 | 0.00106 | 0.00106 | - | - | - | 0.00190 | 0.00101 | 0.00039 |
| 157 | - Distribution Secondary (MDS) | - | - | - | - | - | - | - | - | - | - | - |
| 158 | - Distribution Services | - | - | - | - | - | - | - | - | - | - | - |
| 159 | - Metering | - | - | - | - | - | - | - | - | - | - | - |
| 160 | - Interruptible Equipment | - | - | - | - | - | - | - | - | - | - | - |
| 161 | - Lighting Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 162 | - Customer Billing/Info. | - | - | - | - | - | - | - | - | - | - | - |
| 163 | | 0.00190 | 0.00108 | 0.00106 | 0.00106 | 0.00106 | - | - | - | 0.00190 | 0.00101 | 0.00039 |