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DEPUTY GENERAL COUNSEL

October 28, 2025

VIA ELECTRONIC FILING

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

Re: Petition for a Limited Proceeding to Approve Large Load Tariff; Docket No. 20250113-EI

Dear Mr. Teitzman:

Please find attached for electronic filing Duke Energy Florida, LLC's Response to Staff's First Data Request.

Thank you for your assistance in this matter. Should you have any questions, please feel free to contact me at (727) 820-4692.

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mh
Attachment

cc: Major Thompson, major.thompson@psc.state.fl.us, PSC and discovery-gcl@psc.state.fl.us

299 First Avenue N ▪ St. Petersburg, Florida 33711
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DUKE ENERGY FLORIDA, LLC'S (DEF), RESPONSE TO STAFF'S FIRST DATA REQUEST REGARDING PETITION FOR A LIMITED PROCEEDING TO APPROVE LARGE LOAD TARIFF

Docket No. 20250113-EI

1. Please provide the Cost of Service Study referenced by DEF witness Yager in Excel format with formulas intact.

Response:
Please see the attached Cost of Service Study in pdf and Excel format.

DUKE ENERGY FLORIDA, LLC
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PRODUCTION CAPACITY ALLOCATION METHODOLOGY: 12 CP and 25% AD
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
1	**Rate Base**															
2	Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
4	Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
5	Construction Work in Progress	Line 230	1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
6	Plant Held for Future Use	Line 241	129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
7	Working Capital	Line 267	770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
9																
10	**Revenue**															
11	Class Revenue	Line 288	5,610,266	(2,625,769)	2,984,497	19,864	2,964,633	1,925,564	196,149	9,048	646,531	2,075	74,984	11,303	88,800	10,178
12	Revenue Credits	Line 309	247,619	-	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
13	Total Revenue		5,857,886	(2,625,769)	3,232,117	215,675	3,016,442	1,967,282	199,334	9,337	651,153	2,086	75,408	12,405	88,816	10,621
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 392	2,827,117	(2,232,227)	594,890	16,023	578,867	359,893	30,775	2,576	106,841	443	16,205	7,290	13,714	41,130
17	Depreciation	Line 462	1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
18	Tax Other Than Income Tax	Line 473	497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
19	Gain/Loss on Disposition	Line 474		(1,323)	(1,323)	-	(1,323)	(797)	(68)	(4)	(292)	(1)	(38)	(7)	(42)	(74)
20	Operating Expense before Tax		4,430,184	(2,646,174)	1,784,010	77,652	1,706,358	1,029,252	88,484	6,251	345,312	1,356	48,486	14,203	56,013	117,001
21	Income Tax Expense	Line 520	169,614	12,982	182,596	25,592	157,003	133,532	19,152	240	39,271	39	1,690	(1,374)	2,610	(38,157)
22	Total Operating Expense		4,599,798	(2,633,192)	1,966,605	103,244	1,863,361	1,162,784	107,636	6,491	384,583	1,395	50,176	12,829	58,623	78,844
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,258,088	7,423	1,265,511	112,430	1,153,081	804,498	91,698	2,846	266,570	690	25,232	(424)	30,193	(68,223)
26	Net Operating Income Required	Ln 8 x Ln 34	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(151,123)	-	(151,123)	-	(151,123)	17,724	24,229	(1,131)	(21,595)	(402)	(12,237)	(7,282)	(9,429)	(140,999)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(203,000)	-	(203,000)	-	(203,000)	23,808	32,546	(1,520)	(29,008)	(540)	(16,438)	(9,782)	(12,666)	(189,401)
30																
31	**Total Class Cost of Service**	Ln 26+22-12	5,761,389	(2,625,769)	3,135,620	19,864	3,115,756	1,907,841	171,920	10,180	668,126	2,477	87,221	18,585	98,229	151,177
32																
33	Rate of Return Earned	Ln 25 / Ln 8					5.84%	6.76%	8.98%	4.73%	6.11%	4.18%	4.45%	-0.41%	5.03%	-6.19%
34	Rate of Return Requested	JSS Sch. 14					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36	Revenues @ Present Rates	Ln 11					2,964,633	1,925,564	196,149	9,048	646,531	2,075	74,984	11,303	88,800	10,178
37	Increase/(Decrease) Justified	Ln 29					203,000	(23,808)	(32,546)	1,520	29,008	540	16,438	9,782	12,666	189,401
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					6.85%	-1.24%	-16.59%	16.79%	4.49%	26.01%	21.92%	86.54%	14.26%	1860.89%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,931,942	(29,988)	6,901,955	13	6,901,942	3,694,402	321,492	22,431	1,691,804	6,971	273,800	13,528	-	877,513
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	308,276	26,827	1,872	141,171	582	22,847	1,129	-	73,223
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	338,297	29,439	2,054	154,919	638	25,072	1,239	-	80,354

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
46	Production Solar Demand		2,296,360	(195,138)	2,101,222	4	2,101,218	1,124,719	97,875	6,829	515,051	2,122	83,355	4,118	-	267,149
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
49	Production Plant Allocators						0.99568	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	45,051	3,920	274	20,631	85	3,339	165	-	10,701
53	Production Intermediate Demand		5,199		5,199	249	4,950	2,650	231	16	1,213	5	196	10	-	629
54	Production Peaking Demand		44,954		44,954	1,065	43,890	23,493	2,044	143	10,758	44	1,741	86	-	5,580
55	Production Solar Demand		48,750		48,750	0	48,750	26,094	2,271	158	11,950	49	1,934	96	-	6,198
56	Transmission		2,297,366	(203,764)	2,093,603	620,350	1,473,252	828,713	68,921	4,250	346,045	1,321	51,682	440	-	171,879
57	Subtransmission		4,406,701	(384,070)	4,022,631	1,191,936	2,830,695	1,808,018	150,366	9,273	754,973	2,882	104,222	961	-	-
58	Transmission - Radials		45,419	0	45,419	-	45,419	25,548	2,125	131	10,668	41	1,593	14	-	5,299
59	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
61	Transmission Plant Allocators						0.71416	0.60903	0.05073	0.00314	0.25518	0.00098	0.03635	0.00039	0.00000	0.04420
62																
63	Total Prod and Trans Plant		17,453,060	(852,929)	16,600,130	1,857,911	14,742,219	8,225,262	705,511	47,431	3,659,182	14,740	569,782	21,784	0	1,498,526
64	Prod and Trans Plant Allocators						0.88808	0.55794	0.04786	0.00322	0.24821	0.00100	0.03865	0.00148	0.00000	0.10165
65																
66	Distribution Plant															
67	Distribution Primary		5,806,782	(525,951)	5,280,831	-	5,280,831	3,437,211	304,831	13,965	1,349,236	5,564	123,624	46,401	-	-
68	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,845,476	150,518	3,049	335,751	-	10,324	10,130	-	-
70	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		703,186	(596)	702,590	-	702,590	613,314	45,207	5,118	16,693	0	24	22,235	-	-
72	Distribution Metering		476,524	(54)	476,470	-	476,470	383,683	39,521	3,374	33,201	102	923	15,642	-	25
73	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(975,764)	9,644,703	0	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
76	Distribution Plant Allocators						1.00000	0.65110	0.05600	0.00264	0.17988	0.00059	0.01479	0.00979	0.08520	0.00000
77																
78	Total Trans and Dist Plant		17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825	9,039,251	769,955	39,750	2,891,118	10,093	307,396	96,179	821,771	200,311
79	Total Trans and Dist Plant Allocators						0.88658	0.63765	0.05431	0.00280	0.20395	0.00071	0.02168	0.00678	0.05797	0.01413
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922	14,504,945	1,245,588	72,936	5,394,062	20,406	712,470	116,192	821,771	1,498,550
82	Total Prod, Trans and Dist Plant Allocators						0.92921	0.59478	0.05108	0.00299	0.22119	0.00084	0.02922	0.00476	0.03370	0.06145
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	759,599	65,165	5,376	237,413	988	36,473	14,524	23,719	94,180
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,427	7,854	888	2,919	0	8	3,858	-	-
87	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
89	General & Intangible Plant Allocators						0.97597	0.63707	0.05371	0.00461	0.17679	0.00073	0.02684	0.01352	0.01745	0.06928
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
92	Energy - Production Total Sales		0		0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
95																
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	(21,500)	(23,505)	-	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	-	-
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	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
106	Total Gross Electric Plant Allocators						0.93159	0.59676	0.05120	0.00307	0.21902	0.00083	0.02912	0.00520	0.03287	0.06192
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(20,392)	2,809,830	5	2,809,824	1,504,015	130,882	9,132	688,744	2,838	111,466	5,507	-	357,241
112	Production Intermediate Demand		377,448	(5,087)	372,361	17,829	354,532	189,771	16,514	1,152	86,903	358	14,064	695	-	45,075
113	Production Peaking Demand		438,745	13,198	451,943	10,704	441,239	236,182	20,553	1,434	108,157	446	17,504	865	-	56,099
114	Production Solar Demand		253,563	(7,766)	245,796	0	245,796	131,567	11,449	799	60,249	248	9,751	482	-	31,250
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	(27,959)	3,879,931	28,539	3,851,392	2,061,535	179,398	12,517	944,053	3,890	152,785	7,549	0	489,666
117	Production Plant Allocators						0.99264	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	7,717	672	47	3,534	15	572	28	-	1,833
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,112	97	7	509	2	82	4	-	264
122	Production Peaking Demand		2,670		2,670	63	2,607	1,395	121	8	639	3	103	5	-	331
123	Production Solar Demand		1,968		1,968	0	1,968	1,053	92	6	482	2	78	4	-	250
124	Transmission		346,711	(8,243)	338,468	100,291	238,177	133,976	11,142	687	55,944	214	8,355	71	-	27,787
125	Subtransmission		533,143	(15,536)	517,606	153,371	364,236	232,644	19,348	1,193	97,145	371	13,411	124	-	-
126	Transmission - Radials		5,451		5,451	-	5,451	3,066	255	16	1,280	5	191	2	-	636
127	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		906,539	(23,779)	882,760	253,829	628,931	380,963	31,727	1,965	159,534	611	22,793	238	0	31,102
129	Transmission Plant Allocators						0.71246	0.60573	0.05045	0.00312	0.25366	0.00097	0.03624	0.00038	0.00000	0.04945
130																
131	Total Prod and Trans Plant		4,814,428	(51,738)	4,762,691	282,368	4,480,323	2,442,498	211,125	14,482	1,103,587	4,500	175,578	7,786	0	520,768
132	Prod and Trans Plant Allocators						0.94071	0.54516	0.04712	0.00323	0.24632	0.00100	0.03919	0.00174	0.00000	0.11623
133																
134	Distribution Plant															
135	Distribution Primary		938,530	(19,937)	918,594	-	918,594	597,898	53,025	2,429	234,698	968	21,504	8,071	-	-
136	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		639,608	(13,243)	626,365	-	626,365	490,794	40,029	811	89,291	-	2,746	2,694	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
138	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,307	(35)	217,272	-	217,272	189,664	13,980	1,583	5,162	0	7	6,876	-	-
140	Distribution Metering		144,012	(8)	144,003	-	144,003	115,960	11,944	1,020	10,034	31	279	4,727	-	7
141	Lighting Facilities		251,172	(1,373)	249,799	-	249,799	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(34,596)	2,159,204	0	2,159,204	1,394,317	118,979	5,842	339,185	999	27,706	22,369	249,799	7
144	Distribution Plant Allocators						1.00000	0.64576	0.05510	0.00271	0.15709	0.00046	0.01283	0.01036	0.11569	0.00000
145																
146	Total Trans and Dist Plant		3,100,339	(58,375)	3,041,964	253,829	2,788,135	1,775,280	150,706	7,807	498,719	1,609	50,499	22,607	249,799	31,109
147	Total Trans and Dist Plant Allocators						0.91656	0.63673	0.05405	0.00280	0.17887	0.00058	0.01811	0.00811	0.08959	0.01116
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(86,333)	6,921,895	282,368	6,639,527	3,836,814	330,103	20,324	1,442,772	5,499	203,284	30,155	249,799	520,775
150	Total Prod, Trans and Dist Plant Allocators						0.95921	0.57787	0.04972	0.00306	0.21730	0.00083	0.03062	0.00454	0.03762	0.07844
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	351,461	30,151	2,487	109,849	457	16,876	6,720	10,975	43,576
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	(518)	32,651	-	32,651	28,494	2,103	238	782	0	2	1,033	-	-
156	General & Intangible Plant Total		625,023	(4,329)	620,694	15,489	605,205	379,955	32,254	2,725	110,631	457	16,878	7,753	10,975	43,576
157	General & Intangible Plant Allocators						0.97505	0.62781	0.05329	0.00450	0.18280	0.00076	0.02789	0.01281	0.01813	0.07200
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928		2,928	-	2,928	2,556	189	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	189	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(526,223)	7,544,926	297,265	7,247,660	4,219,325	362,546	23,070	1,553,473	5,956	220,162	38,001	260,774	564,352
172	Total Accum Deprec Allocators						0.96060	0.58216	0.05002	0.00318	0.21434	0.00082	0.03038	0.00524	0.03598	0.07787
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
177	Production Reserve		(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392)	(2,061,535)	(179,398)	(12,517)	(944,053)	(3,890)	(152,785)	(7,549)	0	(489,666)
178	Production Net Plant		6,612,615	(237,137)	6,375,478	15,773	6,359,706	3,404,160	296,235	20,669	1,558,891	6,423	252,290	12,465	0	808,573
179	Production Net Plant Allocators						0.99753	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
180																
181	Transmission Gross Plant		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
182	Transmission Reserve		(906,539)	23,779	(882,760)	(253,829)	(628,931)	(380,963)	(31,727)	(1,965)	(159,534)	(611)	(22,793)	(238)	0	(31,102)
183	Transmission Net Plant		6,026,016	(564,055)	5,461,961	1,559,771	3,902,190	2,378,605	198,152	12,281	996,704	3,816	141,915	1,533	0	169,185

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
184	Transmission Net Plant Allocators						0.71443	0.60956	0.05078	0.00315	0.25542	0.00098	0.03637	0.00039	0.00000	0.04336
185																
186	Distribution Gross Plant		10,620,467	(975,764)	9,644,703	-	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
187	Distribution Reserve		(2,193,800)	34,596	(2,159,204)	-	(2,159,204)	(1,394,317)	(118,979)	(5,842)	(339,185)	(999)	(27,706)	(22,369)	(249,799)	(7)
188	Distribution Net Plant		8,426,667	(941,168)	7,485,499	0	7,485,499	4,885,367	421,098	19,663	1,395,695	4,667	114,981	72,039	571,972	17
189	Distribution Net Plant Allocators						1.00000	0.65264	0.05626	0.00263	0.18645	0.00062	0.01536	0.00962	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
192	General & Intangible Reserve		(625,023)	4,329	(620,694)	(15,489)	(605,205)	(379,955)	(32,254)	(2,725)	(110,631)	(457)	(16,878)	(7,753)	(10,975)	(43,576)
193	General & Intangible Net Plant		771,168	1,006	772,175	17,987	754,188	486,071	40,765	3,539	129,701	531	19,603	10,629	12,745	50,604
194	General & Intangible Net Plant Allocators						0.97671	0.64450	0.05405	0.00469	0.17197	0.00070	0.02599	0.01409	0.01690	0.06710
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(189)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(355,396)	(28,331)	(1,898)	(26,433)	(23,067)	(1,702)	(192)	(633)	(0)	(2)	(836)	(0)	(0)
204	Other Net Plant Allocators						0.93300	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
207	Total Reserve		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
208	Total Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
209	Total Net Plant Allocators						0.92068	0.60249	0.05167	0.00303	0.22086	0.00084	0.02862	0.00519	0.03165	0.05566
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	93,367	8,125	567	42,756	176	6,920	342	-	22,177
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	11,965	1,041	73	5,479	23	887	44	-	2,842
215	Production Peaking Demand		14,954	0	14,954	354	14,600	7,815	680	47	3,579	15	579	29	-	1,856
216	Production Solar Demand		445,035	(441,889)	3,145	0	3,145	1,684	147	10	771	3	125	6	-	400
217	Transmission		144,022	(47,597)	96,425	28,571	67,854	38,168	3,174	196	15,938	61	2,380	20	-	7,916
218	Subtransmission		271,465	(89,715)	181,750	53,854	127,896	81,690	6,794	419	34,111	130	4,709	43	-	-
219	Distribution Primary		418,631	(254,414)	164,217	-	164,217	106,887	9,479	434	41,957	173	3,844	1,443	-	-
220	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,372	3,537	72	7,891	-	243	238	-	-
222	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	0	2,740	-	2,740	2,392	176	20	65	0	0	87	-	-
224	Distribution Metering		2,111	0	2,111	-	2,111	1,700	175	15	147	0	4	69	-	0
225	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
227	Labor		26,550	(2,759)	23,790	627	23,164	14,219	1,220	101	4,444	18	683	272	444	1,763
228	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,153)	(613)	(36)	(2,622)	(10)	(340)	(62)	(376)	(661)
229	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
230	Total Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
231	Total Construction Work in Progress Allocator						0.88483	0.60995	0.05226	0.00295	0.23794	0.00091	0.03188	0.00390	0.00433	0.05589
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		98,700	(94,468)	4,232	0	4,232	2,265	197	14	1,037	4	168	8	-	538
236	Production Peaking Demand		1,175	0	1,175	28	1,147	614	53	4	281	1	46	2	-	146
237	Transmission		3,803	0	3,803	1,127	2,676	1,505	125	8	629	2	94	1	-	312
238	Subtransmission		20,006	0	20,006	5,928	14,078	8,992	748	46	3,755	14	518	5	-	-
239	Distribution Primary		2,557	0	2,557	-	2,557	1,664	148	7	653	3	60	22	-	-
240	Labor		3,462	0	3,462	91	3,371	2,069	178	15	647	3	99	40	65	257
241	Plant Held for Future Use Total		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
242	Plant Held for Future Use Allocator						0.79641	0.60974	0.05163	0.00330	0.24952	0.00098	0.03510	0.00279	0.00230	0.04464
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	0	65,502	0	65,502	35,061	3,051	213	16,056	66	2,598	128	-	8,328
247	Production Intermediate Demand		0	7,162	7,162	343	6,819	3,650	318	22	1,671	7	271	13	-	867
248	Production Peaking Demand		0	7,619	7,619	180	7,438	3,982	346	24	1,823	8	295	15	-	946
249	Production Base Energy		112,485	0	112,485	1	112,484	51,019	5,173	491	31,028	152	6,007	780	-	17,834
250	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		96,569	0	96,569	1,995	94,574	42,896	4,350	413	26,088	128	5,050	656	-	14,994
252	Production Solar Demand		981	0	981	0	981	525	46	3	240	1	39	2	-	125
253	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
255	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(246,023)	(21,038)	(1,761)	(73,036)	(303)	(11,078)	(4,983)	(9,375)	(28,116)
257	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,775	10,167	1,150	3,779	0	11	4,995	-	-
258	Retail 100%, Class = Prod		(205,287)	667	(204,620)	-	(204,620)	(109,527)	(9,531)	(665)	(50,157)	(207)	(8,117)	(401)	-	(26,015)
259	Retail 100%, Class = Net Plant		473,238	0	473,238	-	473,238	285,122	24,451	1,433	104,518	395	13,545	2,455	14,977	26,342
260	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,785)	(5,518)	(285)	(20,721)	(72)	(2,203)	(689)	(5,890)	(1,436)
261	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,113	1,145	98	962	3	27	453	-	1
262	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(4,749)	(413)	(29)	(2,175)	(9)	(352)	(17)	-	(1,128)
265	Gross Total Plant		405,360	0	405,360	27,551	377,809	225,463	19,345	1,161	82,748	314	11,000	1,966	12,418	23,394
266	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,208)	(600)	(37)	(3,020)	(12)	(430)	(5)	-	(523)
267	Total Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
268	Total Working Capital Allocator						0.93340	0.61971	0.05322	0.00379	0.20379	0.00080	0.02834	0.00913	0.02063	0.06058
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
273	Accumulated Depreciation		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
274	Net Electric Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
275	Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
276	Plant Held for Future Use		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
277	Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
278	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
279	Total Rate Base Allocator						0.91963	0.60326	0.05173	0.00305	0.22095	0.00084	0.02873	0.00526	0.03038	0.05580
280																
281																
282	**Class Revenue**															
283	Present Revenue		5,426,552	(2,630,772)	2,795,780	-	2,795,780	1,882,714	192,420	8,788	626,909	1,994	71,808	11,146	-	-
284	Production Solar Demand		75,050	5,003	80,053	(0)	80,053	42,850	3,729	260	19,623	81	3,176	157	-	10,178
285	Lighting Facilities Revenue		88,800	-	88,800	-	88,800	-	-	-	-	-	-	-	88,800	-
286	Retail Revenue		5,590,402	(2,625,769)	2,964,633	(0)	2,964,633	1,925,564	196,149	9,048	646,531	2,075	74,984	11,303	88,800	10,178
287	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
288	Total Class Revenue		5,610,266	(2,625,769)	2,984,497	19,864	2,964,633	1,925,564	196,149	9,048	646,531	2,075	74,984	11,303	88,800	10,178
289	Total Retail Sales of Electric & Lighting Allocator						0.99334	0.67341	0.06883	0.00314	0.22423	0.00071	0.02568	0.00399	-	-
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		5,839,395	(2,638,751)	3,200,644	190,082	3,010,561	1,816,027	155,953	10,228	633,477	2,448	85,956	21,061	95,636	189,777
293	Less Lighting Facilities		(95,636)		(95,636)		(95,636)								(95,636)	-
294	Return & Pretax Op Exp net of Lighting Fac.		5,743,759	(2,638,751)	3,105,008	190,082	2,914,926	1,816,027	155,953	10,228	633,477	2,448	85,956	21,061	-	189,777
295	Function Allocator for Electric Revenue						1.00000	0.62301	0.05350	0.00351	0.21732	0.00084	0.02949	0.00723	0.00000	0.06511
296																
297																
298	**Revenue Credits**															
299	Transmission		5,035	0	5,035	1,492	3,543	1,993	166	10	832	3	124	1	-	413
300	Subtransmission		9,491	0	9,491	2,812	6,679	4,266	355	22	1,781	7	246	2	-	-
301	Distribution Primary		239	0	239	-	239	155	14	1	61	0	6	2	-	-
302	Distribution Secondary		7,228	0	7,228	-	7,228	5,664	462	9	1,030	-	32	31	-	-
303	Distribution Service		33,309	0	33,309	-	33,309	29,077	2,143	243	791	0	1	1,054	-	-
304	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
306	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
308	Rate Base		582	0	582	45	537	324	28	2	119	0	15	3	16	30
309	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
310	Total Revenue Credits Allocator						0.20923	0.80522	0.06147	0.00557	0.08920	0.00021	0.00818	0.02127	0.00031	0.00856
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622		32,622	0	32,622	17,461	1,520	106	7,996	33	1,294	64	-	4,148
316	Production Intermediate Demand		2,921		2,921	140	2,781	1,489	130	9	682	3	110	5	-	354
317	Production Peaking Demand		4,990		4,990	118	4,872	2,608	227	16	1,194	5	193	10	-	619
318	Production Solar Demand		14,806	(1,500)	13,306	0	13,306	7,122	620	43	3,262	13	528	26	-	1,692
319	Production Demand O&M Subtotal		55,339	(1,500)	53,839	258	53,581	28,680	2,496	174	13,134	54	2,126	105	0	6,812
320	Production Demand O&M Allocators						0.99521	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
322	Production Energy															
323	Production Base Energy		102,441		102,441	0	102,440	46,464	4,711	447	28,258	138	5,470	711	-	16,241
324	Production Intermediate Energy		9,887		9,887	594	9,293	4,215	427	41	2,563	13	496	64	-	1,473
325	Production Peaking Energy		8,478		8,478	175	8,303	3,766	382	36	2,290	11	443	58	-	1,316
326	Production Solar Energy		7,757		7,757	0	7,757	3,518	357	34	2,140	10	414	54	-	1,230
327	Production Energy O&M Subtotal		128,563	0	128,563	770	127,793	57,963	5,877	557	35,251	173	6,824	886	0	20,261
328	Production Energy O&M Allocators						0.99401	0.45357	0.04599	0.00436	0.27584	0.00135	0.05340	0.00694	0.00000	0.15855
329																
330	Production O&M Total		183,902	(1,500)	182,402	1,028	181,374	86,643	8,373	732	48,385	227	8,950	991	0	27,073
331	Production O&M Total Allocators						0.99436	0.47770	0.04616	0.00403	0.26677	0.00125	0.04934	0.00547	0.00000	0.14927
332																
333	Transmission															
334	Production Base Demand		235		235	0	235	126	11	1	58	0	9	0	-	30
335	Production Intermediate Demand		15		15	1	14	7	1	0	3	0	1	0	-	2
336	Production Peaking Demand		126		126	3	123	66	6	0	30	0	5	0	-	16
337	Production Solar Demand		136		136	0	136	73	6	0	33	0	5	0	-	17
338	Transmission		10,581		10,581	3,135	7,445	4,188	348	21	1,749	7	261	2	-	869
339	Subtransmission		20,329		20,329	6,024	14,306	9,137	760	47	3,815	15	527	5	-	-
340	Transmission - Radials		127		127	-	127	71	6	0	30	0	4	0	-	15
341	Transmission O&M Total		31,548	0	31,548	9,163	22,386	13,669	1,138	70	5,719	22	812	8	0	948
342	Transmission O&M Allocators						0.70957	0.61059	0.05083	0.00314	0.25545	0.00098	0.03630	0.00036	0.00000	0.04235
343																
344	Distribution															
345	Distribution Primary		47,524		47,524	-	47,524	30,933	2,743	126	12,142	50	1,113	418	-	-
346	Distribution Secondary		19,105		19,105	-	19,105	14,970	1,221	25	2,724	-	84	82	-	-
347	Distribution Service		10,030		10,030	-	10,030	8,756	645	73	238	0	0	317	-	-
348	Distribution Metering		9,863		9,863	-	9,863	7,942	818	70	687	2	19	324	-	1
349	Lighting Facilities		10,015		10,015	-	10,015	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
351	Distribution O&M Total		96,564	0	96,564	0	96,564	62,601	5,428	293	15,791	52	1,241	1,141	10,015	1
352	Distribution O&M Allocators						1.00000	0.64829	0.05621	0.00304	0.16353	0.00054	0.01285	0.01182	0.10372	0.00001
353																
354	Customer Accounting															
355	Distribution Service		0		0	0	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241		241	0	241	194	20	2	17	0	0	8	-	0
357	Retail 100%, Class = # Bills		77,638		77,638	0	77,638	67,752	5,000	565	1,859	0	5	2,456	-	-
358	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,946	5,020	567	1,875	0	6	2,464	0	0
359	Customer Accounting O&M Allocators						1.00000	0.87246	0.06445	0.00728	0.02408	0.00000	0.00008	0.03164	0.00000	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,610	266	30	99	0	0	131	-	-
363	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,610	266	30	99	0	0	131	0	0
364	Customer Serv & Info. O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698		16,698	0	16,698	14,572	1,075	122	400	0	1	528	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
368	Sales O&M		16,698	0	16,698	0	16,698	14,572	1,075	122	400	0	1	528	0	0
369	Sales O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
370																
371	Admin and General															
372	Labor		184,024	(26,389)	157,635	4,152	153,483	94,215	8,083	667	29,447	122	4,524	1,801	2,942	11,681
373	Distribution Primary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		24,718	0	24,718	1,680	23,038	13,748	1,180	71	5,046	19	671	120	757	1,426
375	Retail 100%, Class = # Bills		6,053	(2,745)	3,309	-	3,309	2,887	213	24	79	0	0	105	-	-
376	Retail 100%, Class = T&D		0	0	0	0	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		0	0	0	0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		0	0	0	0	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		0	0	0	0	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		214,795	(29,133)	185,661	5,832	179,829	110,851	9,475	762	34,572	142	5,195	2,026	3,699	13,108
381	Admin & General O&M Allocators						0.96859	0.61642	0.05269	0.00424	0.19225	0.00079	0.02889	0.01127	0.02057	0.07289
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,827,117	(2,232,227)	594,890	16,023	578,867	359,893	30,775	2,576	106,841	443	16,205	7,290	13,714	41,130
389	Total O&M Allocators						0.97307	0.62172	0.05316	0.00445	0.18457	0.00076	0.02800	0.01259	0.02369	0.07105
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-	-
392	Total Adjusted O&M		2,827,117	(2,232,227)	594,890	16,023	578,867	359,893	30,775	2,576	106,841	443	16,205	7,290	13,714	41,130
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		334,499	(30,278)	304,221	1	304,220	162,840	14,171	989	74,571	307	12,068	596	-	38,679
398	Production Intermediate Demand		49,702	(27,117)	22,585	1,081	21,504	11,510	1,002	70	5,271	22	853	42	-	2,734
399	Production Peaking Demand		19,735	11,258	30,993	734	30,259	16,197	1,409	98	7,417	31	1,200	59	-	3,847
400	Production Solar Demand		82,499	(17,417)	65,083	0	65,083	34,837	3,032	212	15,953	66	2,582	128	-	8,275
401	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		488,028	(65,145)	422,882	1,816	421,066	225,384	19,613	1,368	103,212	425	16,704	825	0	53,534
403	Production Plant Allocators						0.99571	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
404																
405	Transmission Plant															
406	Production Base Demand		1,555		1,555	0	1,555	833	72	5	381	2	62	3	-	198
407	Production Intermediate Demand		96		96	5	91	49	4	0	22	0	4	0	-	12
408	Production Peaking Demand		921		921	22	899	481	42	3	220	1	36	2	-	114
409	Production Solar Demand		1,023		1,023	0	1,023	548	48	3	251	1	41	2	-	130
410	Transmission		53,803	(5,201)	48,601	14,401	34,200	19,238	1,600	99	8,033	31	1,200	10	-	3,990
411	Subtransmission		102,191	(9,804)	92,387	27,375	65,012	41,524	3,453	213	17,339	66	2,394	22	-	-
412	Transmission - Radials		999		999	-	999	562	47	3	235	1	35	0	-	117
413	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
414	Transmission Plant Total		160,588	(15,006)	145,582	41,802	103,780	63,234	5,266	326	26,482	101	3,770	40	0	4,560
415	Transmission Plant Allocators						0.71286	0.60931	0.05075	0.00314	0.25517	0.00098	0.03633	0.00038	0.00000	0.04394
416																
417	Total Prod and Trans Plant		648,615	(80,151)	568,464	43,618	524,846	288,618	24,880	1,695	129,693	527	20,474	865	0	58,095
418	Prod and Trans Plant Allocators						0.92327	0.54991	0.04740	0.00323	0.24711	0.00100	0.03901	0.00165	0.00000	0.11069
419																
420	Distribution Plant															
421	Distribution Primary		155,381	(16,118)	139,263	-	139,263	90,644	8,039	368	35,581	147	3,260	1,224	-	-
422	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		83,375	(12,064)	71,311	-	71,311	55,876	4,557	92	10,166	-	313	307	-	-
424	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,352	(14)	19,338	-	19,338	16,881	1,244	141	459	0	1	612	-	-
426	Distribution Metering		30,834	(2)	30,832	-	30,832	24,828	2,557	218	2,148	7	60	1,012	-	2
427	Lighting Facilities		35,675	(1,019)	34,656	-	34,656	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		324,617	(29,218)	295,399	0	295,399	188,229	16,398	820	48,355	153	3,633	3,155	34,656	2
430	Distribution Plant Allocators						1.00000	0.63720	0.05551	0.00278	0.16369	0.00052	0.01230	0.01068	0.11732	0.00001
431																
432	Total Trans and Dist Plant		485,205	(44,224)	440,981	41,802	399,179	251,463	21,664	1,146	74,837	255	7,403	3,194	34,656	4,562
433	Total Trans and Dist Plant Allocators						0.90521	0.62995	0.05427	0.00287	0.18748	0.00064	0.01855	0.00800	0.08682	0.01143
434																
435	Total Prod, Trans and Dist Plant		973,233	(109,369)	863,864	43,618	820,245	476,847	41,277	2,514	178,048	680	24,107	4,019	34,656	58,096
436	Total Prod, Trans and Dist Plant Allocators						0.94951	0.58135	0.05032	0.00307	0.21707	0.00083	0.02939	0.00490	0.04225	0.07083
437																
438	General & Intangible Plant															
439	Labor		89,542	(1,967)	87,575	2,307	85,268	52,342	4,490	370	16,359	68	2,513	1,001	1,634	6,490
440	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,455	698	79	259	0	1	343	-	-
441	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	61,797	5,188	449	16,619	68	2,514	1,344	1,634	6,490
443	General & Intangible Plant Allocators						0.97656	0.64303	0.05398	0.00468	0.17293	0.00071	0.02616	0.01398	0.01701	0.06753
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
449																
450	Other															
451	Labor		0	0	0	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,513	229	5,743	-	5,743	5,011	370	42	137	0	0	182	-	-
453	Retail 100%, Class = Net Plant		1,308	0	1,308	-	1,308	788	68	4	289	1	37	7	41	73
454	Retail 100%, Class = T&D		581	0	581	-	581	370	32	2	118	0	13	4	34	8
455	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,752	592	51	498	2	14	235	-	0
456	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,450	118	2	264	-	8	8	-	-
457	Retail 100%, Class = Prod		4,383	(3,816)	567	-	567	304	26	2	139	1	23	1	-	72
458	Retail 100%, Removed		12,518	(12,518)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
460	Other Plant Total		32,435	(15,242)	17,193	0	17,193	13,676	1,206	102	1,445	4	95	436	75	153
461																
462	Total Depreciation Expense		1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
463	Total Depreciation Expense Allocators						0.95311	0.59164	0.05107	0.00328	0.21007	0.00081	0.02862	0.00621	0.03895	0.06935
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		16,879	0	16,879	445	16,434	10,088	865	71	3,153	13	484	193	315	1,251
468	Net Total Plant		194,767	(667)	194,099	15,260	178,839	107,749	9,240	542	39,498	149	5,119	928	5,660	9,955
469	Transmission		1,424	(1,424)	0	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		2,684	(2,684)	0	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
474	Total Taxes Other Allocator						0.92556	0.60345	0.05175	0.00314	0.21842	0.00083	0.02869	0.00574	0.03060	0.05738
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	5,857,886	(2,625,769)	3,232,117	215,675	3,016,442	1,967,282	199,334	9,337	651,153	2,086	75,408	12,405	88,816	10,621
479	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,646,174)	1,784,010	77,652	1,706,358	1,029,252	88,484	6,251	345,312	1,356	48,486	14,203	56,013	117,001
480	Net Oper. Income (NOI) before Tax		1,427,702	20,405	1,448,107	138,023	1,310,084	938,030	110,850	3,086	305,841	730	26,922	(1,798)	32,803	(106,380)
481	Interest Expense	Line 8 x WACC	455,725	(61,314)	394,411	31,700	362,711	218,809	18,764	1,106	80,141	304	10,421	1,907	11,019	20,240
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	971,976	81,719	1,053,696	106,322	947,373	719,221	92,086	1,980	225,700	426	16,501	(3,705)	21,784	(126,619)
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	971,976	81,719	1,053,696	106,322	947,373	719,221	92,086	1,980	225,700	426	16,501	(3,705)	21,784	(126,619)
486	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
487	State Temporary Differences	JSS JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)
488	State Taxable Income	Ln 485:487	320,683	81,719	402,402	61,768	340,634	357,141	61,019	116	92,811	(79)	(1,165)	(6,862)	1,841	(164,188)
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	17,638	4,495	22,132	3,397	18,735	19,643	3,356	6	5,105	(4)	(64)	(377)	101	(9,030)
491	State Income Tax (Def.)	Ln 487 x Ln 489	37,046		37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	54,684	4,495	59,179	5,932	53,247	40,238	5,123	112	12,663	24	941	(198)	1,236	(6,893)
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	971,976	81,719	1,053,696	106,322	947,373	719,221	92,086	1,980	225,700	426	16,501	(3,705)	21,784	(126,619)
497	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
498	Fed Temporary Differences	JSS JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
499	State Income Tax Exp. (Cur.)	Line 490	(17,638)	(4,495)	(22,132)	(3,397)	(18,735)	(19,643)	(3,356)	(6)	(5,105)	4	64	377	(101)	9,030
500	Fed. Taxable Income	Ln 496:499	324,407	77,225	401,632	59,832	341,800	349,374	58,682	171	92,065	(58)	(521)	(6,381)	2,394	(153,925)
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	68,126	16,217	84,343	12,565	71,778	73,369	12,323	36	19,334	(12)	(109)	(1,340)	503	(32,324)
503	Current NOL Adjustment	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	68,126	16,217	84,343	12,565	71,778	73,369	12,323	36	19,334	(12)	(109)	(1,340)	503	(32,324)
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,780)	-	(7,780)	(532)	(7,248)	(4,325)	(371)	(22)	(1,587)	(6)	(211)	(38)	(238)	(449)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)		(57,618)		(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
511	Total Federal Income Tax Exp.	Ln 504:510	114,930	15,932	130,861	19,661	111,201	97,736	14,410	151	28,238	21	966	(1,137)	1,619	(30,802)
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	85,763	20,712	106,475	15,962	90,513	93,011	15,679	42	24,438	(16)	(174)	(1,717)	604	(41,355)
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	166,231	-	166,231	11,372	154,859	92,414	7,929	476	33,917	129	4,509	806	5,090	9,589
515	Total Direct Adjs.	Ln 492 + Ln 509	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
517	Total Amortization of ITC	Line 507	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
518	Total Amortization of PTC	Line 508	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
520	Total Income Tax Expense	Ln 513:519	169,614	12,982	182,596	25,592	157,003	133,532	19,152	240	39,271	39	1,690	(1,374)	2,610	(38,157)
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.87%	25.35%	25.83%	25.67%	25.85%	25.74%	25.61%	26.08%	25.81%	26.28%	26.19%	24.68%	26.06%	25.11%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
527	Interest Expense	Line 8 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
534	Temporary Diff Federal	JSS JSS Sch. 12	(652,210)	-	(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
535	Deferred Tax Federal	Ln 534 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
536	Base for FIT Computation	Ln 526:535	378,138	61,008	439,146	45,265	393,881	242,011	20,734	1,182	88,355	333	11,032	2,099	10,424	17,710
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	100,518	16,217	116,735	12,032	104,702	64,332	5,512	314	23,487	89	2,932	558	2,771	4,708
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
543	Total FIT before Adding Deferred	Ln 538:542	18,137	15,932	34,069	10,291	23,778	16,881	1,436	59	6,032	22	504	135	(68)	(1,222)
544	Total FIT - Deferred	Line 535	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
545	Total FIT - Current & Deferred	Ln 543:544	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
549	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
551	Temporary State Differences	JSS JSS Sch. 12	(673,572)	-	(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
552	State Deferred Tax	Ln 551 x Ln 489	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
553	Net FIT Allowable	Line 545	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
555	Base for SIT Computation	Ln 548:554	494,340	77,225	571,565	58,371	513,194	315,063	26,994	1,541	115,042	434	14,389	2,734	13,675	23,322
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	28,771	4,495	33,266	3,397	29,868	18,337	1,571	90	6,696	25	837	159	796	1,357
558	Total SIT - Deferred	Line 552	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
559	Total SIT - Current & Deferred	Ln 557:558	65,818	4,495	70,312	5,932	64,381	38,933	3,338	196	14,254	54	1,842	339	1,930	3,494
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
564	Total Income Tax Allocator						0.89059	0.61214	0.05245	0.00300	0.22372	0.00084	0.02806	0.00527	0.02790	0.04662
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	-	2,423,229	-	722,869	490,832	8,018	845,491	370,481
3	Accum. Depreciation & Amort.	Line 171	(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	-	(657,819)	-	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
4	Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	-	1,765,410	-	496,214	340,184	4,744	584,717	209,035
5	Construction Work in Progress	Line 230	649,404	214,596	7,144	67,520	127,037	164,215	-	55,490	-	2,801	2,162	668	2,814	4,958
6	Plant Held for Future Use	Line 241	28,061	6,010	1,059	2,748	14,186	2,972	-	185	-	55	39	1	65	741
7	Working Capital	Line 267	587,883	128,606	97,556	32,502	63,309	107,052	-	43,624	-	9,273	17,883	142	12,131	75,803
8	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	-	1,864,710	-	508,343	360,268	5,554	599,726	290,536
9																
10	Revenue															
11	Class Revenue	Line 288	2,964,633	1,101,366	360,479	298,364	-	451,371	-	212,848	-	66,211	88,318	212	88,800	296,663
12	Revenue Credits	Line 309	51,809	190	9	3,581	6,752	367	-	7,279	-	33,323	10	0	16	282
13	Total Revenue		3,016,442	1,101,556	360,488	301,945	6,752	451,738	-	220,127	-	99,534	88,328	212	88,816	296,945
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	578,867	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,714	135,854
17	Depreciation	Line 462	933,540	441,641	26,807	37,175	68,028	150,297	-	78,067	-	20,799	39,009	16	36,366	35,336
18	Tax Other Than Income Tax	Line 473	195,274	67,398	7,186	12,831	24,606	45,044	-	17,992	-	5,073	3,484	49	5,975	5,636
19	Gain/Loss on Disposition	Line 474	(1,323)	(476)	(15)	(92)	(178)	(318)	-	(126)	-	(36)	(24)	(0)	(42)	(15)
20	Operating Expense before Tax		1,706,358	600,898	210,345	62,149	114,234	266,319	-	125,640	-	39,030	54,793	125	56,013	176,812
21	Income Tax Expense	Line 520	157,003	52,155	34,773	50,729	(45,664)	11,774	-	7,633	-	10,449	5,138	(38)	2,610	27,444
22	Total Operating Expense		1,863,361	653,053	245,118	112,878	68,570	278,093	-	133,273	-	49,479	59,931	87	58,623	204,256
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,153,081	448,503	115,370	189,067	(61,818)	173,645	-	86,854	-	50,055	28,397	125	30,193	92,689
26	Net Operating Income Required	Ln 8 x Ln 34	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(151,123)	(13,577)	94,581	97,100	(239,687)	(138,085)	-	(36,343)	-	16,470	4,595	(242)	(9,429)	73,494
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(203,000)	(18,238)	127,048	130,433	(321,966)	(185,487)	-	(48,818)	-	22,124	6,173	(325)	(12,666)	98,722
30																
31	Total Class Cost of Service	Ln 26+22-12	3,115,756	1,114,943	265,899	201,264	239,687	589,457	-	249,191	-	49,741	83,723	454	98,229	223,169
32						6.46%	0									
33	Rate of Return Earned	Ln 25 / Ln 8	5.84%	6.41%	36.66%	13.58%	-2.30%	3.68%	0.00%	4.66%	0.00%	9.85%	7.88%	2.25%	5.03%	31.90%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	2,964,633	1,101,366	360,479	298,364	-	451,371		212,848		66,211	88,318	212	88,800	296,663
37		Ln 29	203,000	18,238	(127,048)	(130,433)	321,966	185,487		48,818		(22,124)	(6,173)	325	12,666	(98,722)
38		Ln 37 / Ln 36	6.85%	1.66%	-35.24%	-43.72%	#DIV/0!	41.09%		22.94%		-33.41%	-6.99%	153.30%	14.26%	-33.28%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,901,942	6,901,942	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		2,101,218	2,101,218	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,211,098	10,211,098	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,473,252	-	-	1,473,252	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,830,695	-	-	-	2,830,695	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04011	0.00000	0.33516	0.62472	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,742,219	10,392,853	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.70497	0.00000	0.10302	0.19201	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,280,831	-	-	-	-	5,280,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,355,248	-	-	-	-	-	-	2,355,248	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		702,590	-	-	-	-	-	-	-	-	702,590	-	-	-	-
72	Distribution Metering		476,470	-	-	-	-	-	-	-	-	-	476,470	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54754	0.00000	0.24420	0.00000	0.07285	0.04940	0.00081	0.08520	0.00000
77																
78	Total Trans and Dist Plant		14,175,825	181,755	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01282	0.00000	0.10713	0.19968	0.37252	0.00000	0.16615	0.00000	0.04956	0.03361	0.00055	0.05797	0.00000
80																
81	Total Prod, Trans and Dist Plant		24,386,922	10,392,853	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42617	0.00000	0.06227	0.11607	0.21654	0.00000	0.09658	0.00000	0.02881	0.01954	0.00032	0.03370	0.00000
83																
84	General & Intangible Plant															
85	Labor		1,237,437	231,636	388,811	26,439	39,528	152,425	-	67,981	-	20,279	14,362	225	23,719	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
89	General & Intangible Plant Allocators		1.00000	0.17040	0.28602	0.01945	0.02908	0.11213	0.00000	0.05001	0.00000	0.01492	0.01057	0.00017	0.01745	0.28982
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(23,505)	-	-	-	-	-	-	-	-	-	-	-	-	(23,505)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
104																
105	Total Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
106	Total Gross Electric Plant Allocators		1.00000	0.41304	0.01512	0.06007	0.11158	0.21122	0.00000	0.09421	0.00000	0.02810	0.01908	0.00031	0.03287	0.01440
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,809,824	2,809,824	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		354,532	354,532	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,239	441,239	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		245,796	245,796	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,851,392	3,851,392	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		238,177	-	-	238,177	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		364,236	-	-	-	364,236	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		628,931	21,068	0	243,628	364,236	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03350	0.00000	0.38737	0.57913	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,480,323	3,872,460	0	243,628	364,236	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86433	0.00000	0.05438	0.08130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		918,594	-	-	-	-	918,594	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		626,365	-	-	-	-	-	-	626,365	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,272	-	-	-	-	-	-	-	-	217,272	-	-	-	-
140	Distribution Metering		144,003	-	-	-	-	-	-	-	-	-	144,003	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,159,204	0	0	0	0	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42543	0.00000	0.29009	0.00000	0.10063	0.06669	0.00147	0.11569	0.00000
145																
146	Total Trans and Dist Plant		2,788,135	21,068	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00756	0.00000	0.08738	0.13064	0.32947	0.00000	0.22465	0.00000	0.07793	0.05165	0.00114	0.08959	0.00000
148																
149	Total Prod, Trans and Dist Plant		6,639,527	3,872,460	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58324	0.00000	0.03669	0.05486	0.13835	0.00000	0.09434	0.00000	0.03272	0.02169	0.00048	0.03762	0.00000
151																
152	General & Intangible Plant															
153	Labor		572,553	107,177	179,900	12,233	18,289	70,526	-	31,455	-	9,383	6,645	104	10,975	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		32,651	-	-	-	-	-	-	-	-	-	-	-	-	32,651
156	General & Intangible Plant Total		605,205	107,177	179,900	12,233	18,289	70,526	0	31,455	0	9,383	6,645	104	10,975	158,518
157	General & Intangible Plant Allocators		1.00000	0.17709	0.29726	0.02021	0.03022	0.11653	0.00000	0.05197	0.00000	0.01550	0.01098	0.00017	0.01813	0.26192
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0	2,928
170																
171	Total Accumulated Depreciation		7,247,660	3,979,636	179,900	255,861	382,525	989,120	0	657,819	0	226,655	150,649	3,274	260,774	161,446
172	Total Accum Deprec Allocators		1.00000	0.54909	0.02482	0.03530	0.05278	0.13647	0.00000	0.09076	0.00000	0.03127	0.02079	0.00045	0.03598	0.02228
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,211,098	10,211,098	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,851,392)	(3,851,392)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,359,706	6,359,706	0	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	0.00000
180																
181	Transmission Gross Plant		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(628,931)	(21,068)	0	(243,628)	(364,236)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,902,190	160,688	0	1,275,043	2,466,459	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04118	0.00000	0.32675	0.63207	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
187	Distribution Reserve		(2,159,204)	0	0	0	0	(918,594)	0	(626,365)	0	(217,272)	(144,003)	(3,170)	(249,799)	0
188	Distribution Net Plant		7,485,499	0	0	0	0	4,362,237	0	1,728,883	0	485,318	332,467	4,623	571,972	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58276	0.00000	0.23096	0.00000	0.06483	0.04441	0.00062	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
192	General & Intangible Reserve		(605,205)	(107,177)	(179,900)	(12,233)	(18,289)	(70,526)	0	(31,455)	0	(9,383)	(6,645)	(104)	(10,975)	(158,518)
193	General & Intangible Net Plant		754,188	124,460	208,911	14,206	21,239	81,899	0	36,527	0	10,896	7,717	121	12,745	235,468
194	General & Intangible Net Plant Allocators		1.00000	0.16503	0.27700	0.01884	0.02816	0.10859	0.00000	0.04843	0.00000	0.01445	0.01023	0.00016	0.01690	0.31221
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(26,433)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(26,433)
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	0.00000	1.00000
205																
206	Total Gross Plant		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
207	Total Reserve		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
208	Total Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
209	Total Net Plant Allocators		1.00000	0.35966	0.01131	0.06978	0.13465	0.24055	0.00000	0.09556	0.00000	0.02686	0.01841	0.00026	0.03165	0.01131
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3,145	3,145	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		67,854	-	-	67,854	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		127,896	-	-	-	127,896	-	-	-	-	-	-	-	-	-
219	Distribution Primary		164,217	-	-	-	-	164,217	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		55,352	-	-	-	-	-	-	55,352	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	-	-	-	-	-	-	-	-	2,740	-	-	-	-
224	Distribution Metering		2,111	-	-	-	-	-	-	-	-	-	2,111	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		23,164	4,336	7,278	495	740	2,853	-	1,273	-	380	269	4	444	5,092
228	Retail 100%, Class = Net Plant		(11,872)	(4,270)	(134)	(828)	(1,599)	(2,856)	-	(1,134)	-	(319)	(219)	(3)	(376)	(134)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958
231	Total Construction Work in Progress Allocator		1.00000	0.33045	0.01100	0.10397	0.19562	0.25287	0.00000	0.08545	0.00000	0.00431	0.00333	0.00103	0.00433	0.00763
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4,232	4,232	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2,676	-	-	2,676	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14,078	-	-	-	14,078	-	-	-	-	-	-	-	-	-
239	Distribution Primary		2,557	-	-	-	-	2,557	-	-	-	-	-	-	-	-
240	Labor		3,371	631	1,059	72	108	415	-	185	-	55	39	1	65	741
241	Plant Held for Future Use Total		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
242	Plant Held for Future Use Allocator		1.00000	0.21419	0.03775	0.09792	0.50552	0.10593	0.00000	0.00660	0.00000	0.00197	0.00139	0.00002	0.00230	0.02641
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(395,714)	(63,120)	(120,564)	(8,364)	(14,888)	(48,738)	-	(20,308)	-	(9,019)	(8,426)	(41)	(9,375)	(92,870)
257	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	-	157,877
258	Retail 100%, Class = Prod		(204,620)	(204,620)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		473,238	170,207	5,351	33,024	63,722	113,836	-	45,221	-	12,710	8,714	122	14,977	5,354
260	Retail 100%, Class = T&D		(101,598)	(1,303)	-	(10,884)	(20,288)	(37,848)	-	(16,880)	-	(5,035)	(3,415)	(56)	(5,890)	-
261	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	-	13,801	-	-	-
262	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		377,809	156,049	5,711	22,694	42,157	79,802	-	35,592	-	10,617	7,209	118	12,418	5,442
266	Gross Trans Plant		(11,836)	(475)	-	(3,967)	(7,394)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
268	Total Working Capital Allocator		1.00000	0.21876	0.16595	0.05529	0.10769	0.18210	0.00000	0.07421	0.00000	0.01577	0.03042	0.00024	0.02063	0.12894
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
273	Accumulated Depreciation		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
274	Net Electric Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
275	Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
277	Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
278	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	0	1,864,710	0	508,343	360,268	5,554	599,726	290,536
279	Total Rate Base Allocator		1.00000	0.35430	0.01594	0.07052	0.13638	0.23902	0.00000	0.09446	0.00000	0.02575	0.01825	0.00028	0.03038	0.01472
280																
281																
282	**Class Revenue**															
283	Present Revenue		2,795,780	1,021,313	360,479	298,364	-	451,371	-	212,848	-	66,211	88,318	212	-	296,663
284	Production Solar Demand		80,053	80,053	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		88,800												88,800	
286	Retail Revenue		2,964,633	1,101,366	360,479	298,364	-	451,371	-	212,848	-	66,211	88,318	212	88,800	296,663
287	Wholesale 100%															
288	Total Class Revenue		2,964,633	1,101,366	360,479	298,364	0	451,371	0	212,848	0	66,211	88,318	212	88,800	296,663
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37150	0.12159	0.10064	0.00000	0.15225	0.00000	0.07180	0.00000	0.02233	0.02979	0.00007	0.02995	0.10007
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		3,010,561	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	95,636	196,007
293	Less Lighting Facilities		(95,636)												(95,636)	
294	Return & Pretax Op Exp net of Lighting Fac.		2,914,926	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	-	196,007
295	Function Allocator for Electric Revenue		1.00000	0.36467	0.07929	0.05287	0.10021	0.19831	0.00000	0.08537	0.00000	0.02491	0.02696	0.00017	0.00000	0.06724
296																
297																
298	**Revenue Credits**															
299	Transmission		3,543	-	-	3,543	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		6,679	-	-	-	6,679	-	-	-	-	-	-	-	-	-
301	Distribution Primary		239	-	-	-	-	239	-	-	-	-	-	-	-	-
302	Distribution Secondary		7,228	-	-	-	-	-	-	7,228	-	-	-	-	-	-
303	Distribution Service		33,309	-	-	-	-	-	-	-	-	33,309	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	-	274
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		537	190	9	38	73	128	-	51	-	14	10	0	16	8
309	Total Revenue Credits		51,809	190	9	3,581	6,752	367	0	7,279	0	33,323	10	0	16	282
310	Total Revenue Credits Allocator		1.00000	0.00367	0.00017	0.06912	0.13032	0.00708	0.00000	0.14050	0.00000	0.64319	0.00019	0.00000	0.00031	0.00544
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13,306	13,306	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		53,581	53,581	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		181,374	53,581	127,793	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29542	0.70458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7,445	-	-	7,445	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		14,306	-	-	-	14,306	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22,386	508	0	7,572	14,306	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.33827	0.63906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		47,524	-	-	-	-	47,524	-	-	-	-	-	-	-	-
346	Distribution Secondary		19,105	-	-	-	-	-	-	19,105	-	-	-	-	-	-
347	Distribution Service		10,030	-	-	-	-	-	-	-	-	10,030	-	-	-	-
348	Distribution Metering		9,863	-	-	-	-	-	-	-	-	-	9,863	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		96,564	0	0	0	0	47,524	0	19,105	0	10,030	9,863	25	10,015	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49216	0.00000	0.19785	0.00000	0.10387	0.10214	0.00026	0.10372	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241	-	-	-	-	-	-	-	-	-	241	-	-	-
357	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	-	77,638
358	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	0	241	0	0	77,638
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	-	4,137
363	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	0	4,137
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698	-	-	-	-	-	-	-	-	-	-	-	-	16,698

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	0	16,698
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		153,483	28,731	48,225	3,279	4,903	18,906	-	8,432	-	2,515	1,781	28	2,942	33,741
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		23,038	9,515	348	1,384	2,571	4,866	-	2,170	-	647	440	7	757	332
375	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	-	3,309
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		179,829	38,246	48,574	4,663	7,473	23,772	0	10,602	0	3,163	2,221	35	3,699	37,381
381	Admin & General O&M Allocators		1.00000	0.21268	0.27011	0.02593	0.04156	0.13219	0.00000	0.05896	0.00000	0.01759	0.01235	0.00020	0.02057	0.20787
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		578,867	92,335	176,367	12,235	21,779	71,296	0	29,707	0	13,193	12,325	60	13,714	135,854
389	Total O&M Allocators		1.00000	0.15951	0.30468	0.02114	0.03762	0.12317	0.00000	0.05132	0.00000	0.02279	0.02129	0.00010	0.02369	0.23469
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		578,867	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,714	135,854
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		304,220	304,220	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		21,504	21,504	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		30,259	30,259	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		65,083	65,083	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		421,066	421,066	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		34,200	-	-	34,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		65,012	-	-	-	65,012	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		103,780	3,569	0	35,199	65,012	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03439	0.00000	0.33917	0.62644	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		524,846	424,634	0	35,199	65,012	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80907	0.00000	0.06707	0.12387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		139,263	-	-	-	-	139,263	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		71,311	-	-	-	-	-	-	71,311	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,338	-	-	-	-	-	-	-	-	19,338	-	-	-	-
426	Distribution Metering		30,832	-	-	-	-	-	-	-	-	-	30,832	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		295,399	0	0	0	0	139,263	0	71,311	0	19,338	30,832	0	34,656	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.47144	0.00000	0.24140	0.00000	0.06546	0.10437	0.00000	0.11732	0.00000
431																
432	Total Trans and Dist Plant		399,179	3,569	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00894	0.00000	0.08818	0.16286	0.34887	0.00000	0.17864	0.00000	0.04844	0.07724	0.00000	0.08682	0.00000
434																
435	Total Prod, Trans and Dist Plant		820,245	424,634	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51769	0.00000	0.04291	0.07926	0.16978	0.00000	0.08694	0.00000	0.02358	0.03759	0.00000	0.04225	0.00000
437																
438	General & Intangible Plant															
439	Labor		85,268	15,961	26,792	1,822	2,724	10,503	-	4,684	-	1,397	990	16	1,634	18,745
440	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	-	10,834
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		96,103	15,961	26,792	1,822	2,724	10,503	0	4,684	0	1,397	990	16	1,634	29,579
443	General & Intangible Plant Allocators		1.00000	0.16609	0.27878	0.01896	0.02834	0.10929	0.00000	0.04874	0.00000	0.01454	0.01030	0.00016	0.01701	0.30779
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,743	-	-	-	-	-	-	-	-	-	-	-	-	5,743
453	Retail 100%, Class = Net Plant		1,308	470	15	91	176	315	-	125	-	35	24	0	41	15
454	Retail 100%, Class = T&D		581	7	-	62	116	216	-	97	-	29	20	0	34	-
455	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	-	7,143	-	-	-
456	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	-	1,851	-	-	-	-	-	-
457	Retail 100%, Class = Prod		567	567	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		17,193	1,045	15	154	292	531	0	2,072	0	64	7,187	1	75	5,757
461																
462	Total Depreciation Expense		933,540	441,641	26,807	37,175	68,028	150,297	0	78,067	0	20,799	39,009	16	36,366	35,336
463	Total Depreciation Expense Allocators		1.00000	0.47308	0.02872	0.03982	0.07287	0.16100	0.00000	0.08362	0.00000	0.02228	0.04179	0.00002	0.03895	0.03785
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		16,434	3,076	5,164	351	525	2,024	-	903	-	269	191	3	315	3,613
468	Net Total Plant		178,839	64,322	2,022	12,480	24,081	43,019	-	17,089	-	4,803	3,293	46	5,660	2,023
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		195,274	67,398	7,186	12,831	24,606	45,044	0	17,992	0	5,073	3,484	49	5,975	5,636
474	Total Taxes Other Allocator		1.00000	0.34515	0.03680	0.06571	0.12601	0.23067	0.00000	0.09214	0.00000	0.02598	0.01784	0.00025	0.03060	0.02886
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	3,016,442	1,101,556	360,488	301,945	6,752	451,738	0	220,127	0	99,534	88,328	212	88,816	296,945
479	Total Oper. Exp. Before Tax	Line 20	1,706,358	600,898	210,345	62,149	114,234	266,319	0	125,640	0	39,030	54,793	125	56,013	176,812
480	Net Oper. Income (NOI) before Tax		1,310,084	500,658	150,143	239,796	(107,482)	185,420	0	94,487	0	60,505	33,535	87	32,803	120,133
481	Interest Expense	Line 8 x WACC	362,711	128,509	5,782	25,577	49,467	86,695	-	34,262	-	9,340	6,620	102	11,019	5,338
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	947,373	372,149	144,362	214,219	(156,949)	98,724	-	60,225	-	51,164	26,915	(15)	21,784	114,794
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	947,373	372,149	144,362	214,219	(156,949)	98,724	0	60,225	0	51,164	26,915	(15)	21,784	114,794
486	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
487	State Temporary Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)
488	State Taxable Income	Ln 485:487	340,634	121,543	135,191	177,774	(224,651)	(29,433)	0	3,067	0	34,114	15,338	(204)	1,841	106,056
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	18,735	6,685	7,435	9,778	(12,356)	(1,619)	-	169	-	1,876	844	(11)	101	5,833
491	State Income Tax (Def.)	Ln 487 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	53,247	20,940	7,957	11,851	(8,505)	5,671	-	3,420	-	2,846	1,502	(0)	1,236	6,330
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	947,373	372,149	144,362	214,219	(156,949)	98,724	-	60,225	-	51,164	26,915	(15)	21,784	114,794
497	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
498	Fed Temporary Differences	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
499	State Income Tax Exp. (Cur.)	Line 490	(18,735)	(6,685)	(7,435)	(9,778)	12,356	1,619	-	(169)	-	(1,876)	(844)	11	(101)	(5,833)
500	Fed. Taxable Income	Ln 496:499	341,800	123,078	128,056	169,192	(210,075)	(23,611)	-	4,773	-	32,797	14,874	(187)	2,394	100,509
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	71,778	25,846	26,892	35,530	(44,116)	(4,958)	-	1,002	-	6,887	3,124	(39)	503	21,107
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	71,778	25,846	26,892	35,530	(44,116)	(4,958)	-	1,002	-	6,887	3,124	(39)	503	21,107
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,248)	(2,994)	(110)	(435)	(809)	(1,531)	-	(683)	-	(204)	(138)	(2)	(238)	(104)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
511	Total Federal Income Tax Exp.	Ln 504:510	111,201	34,290	26,928	39,325	(36,329)	7,676	-	4,914	-	7,812	3,778	(35)	1,619	21,221
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	90,513	32,531	34,327	45,308	(56,471)	(6,577)	-	1,171	-	8,764	3,967	(50)	604	26,940
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	154,859	63,963	2,341	9,302	17,280	32,710	-	14,589	-	4,352	2,955	48	5,090	2,230
515	Total Direct Adjs.	Ln 492 + Ln 509	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
517	Total Amortization of ITC	Line 507	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
518	Total Amortization of PTC	Line 508	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
520	Total Income Tax Expense	Ln 513:519	157,003	52,155	34,773	50,729	(45,664)	11,774	-	7,633	-	10,449	5,138	(38)	2,610	27,444
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.85%	25.87%	25.39%	25.48%	25.01%	26.36%	0.00%	26.09%	0.00%	25.61%	25.68%	15.40%	26.06%	25.40%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
527	Interest Expense	Line 8 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
534	Temporary Diff Federal	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
535	Deferred Tax Federal	Ln 534 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
536	Base for FIT Computation	Ln 526:535	393,881	99,548	6,171	34,923	70,686	113,674	-	37,545	-	8,673	6,635	86	10,424	5,516
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	104,702	26,462	1,640	9,283	18,790	30,217	-	9,980	-	2,305	1,764	23	2,771	1,466
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
543	Total FIT before Adding Deferred	Ln 538:542	23,778	(14,802)	(142)	5,849	13,148	17,431	-	2,555	-	(151)	121	(10)	(68)	(153)
544	Total FIT - Deferred	Line 535	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
545	Total FIT - Current & Deferred	Ln 543:544	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
549	Interest Expense	Line 27 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
551	Temporary State Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 13
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
553	Net FIT Allowable	Line 545	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
555	Base for SIT Computation	Ln 548:554	513,194	132,045	8,032	45,084	91,106	146,978	-	48,901	-	11,389	8,677	114	13,675	7,193
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	29,868	7,685	467	2,624	5,302	8,554	-	2,846	-	663	505	7	796	419
558	Total SIT - Deferred	Line 552	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
559	Total SIT - Current & Deferred	Ln 557:558	64,381	21,940	989	4,697	9,153	15,844	-	6,097	-	1,633	1,164	17	1,930	916
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
564	Total Income Tax Allocator		1.00000	0.27250	0.01278	0.08528	0.17142	0.28157	0.00000	0.09587	0.00000	0.02332	0.01717	0.00021	0.02790	0.01197
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	15,350,460	5,686,971	176,353	869,133	1,833,265	3,536,422	-	1,898,743	-	631,017	395,248	-	-	323,308
3	Accum. Depreciation & Amort.	Line 171	(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	-	(515,440)	-	(197,855)	(121,311)	-	-	(140,890)
4	Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	-	1,383,303	-	433,162	273,937	-	-	182,419
5	Construction Work in Progress	Line 230	396,105	114,867	3,240	37,980	81,141	106,885	-	43,480	-	2,445	1,741	-	-	4,327
6	Plant Held for Future Use	Line 241	17,110	3,217	480	1,546	9,061	1,935	-	145	-	48	32	-	-	647
7	Working Capital	Line 267	364,314	68,839	44,248	18,283	40,437	69,678	-	34,182	-	8,095	14,401	-	-	66,151
8	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	-	1,461,110	-	443,750	290,110	-	-	253,543
9																
10	Revenue															
11	Class Revenue	Line 288	1,925,564	730,615	242,752	200,922	-	303,959	-	143,335	-	44,588	59,475	143	-	199,776
12	Revenue Credits	Line 309	41,718	102	4	2,014	4,313	239	-	5,704	-	29,089	8	-	-	246
13	Total Revenue		1,967,282	730,717	242,756	202,937	4,313	304,198	-	149,038	-	73,676	59,483	143	-	200,023
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	359,893	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,556
17	Depreciation	Line 462	552,319	236,397	12,159	20,911	43,451	97,826	-	61,170	-	18,156	31,412	-	-	30,837
18	Tax Other Than Income Tax	Line 473	117,837	36,076	3,259	7,218	15,716	29,318	-	14,098	-	4,428	2,805	-	-	4,919
19	Gain/Loss on Disposition	Line 474	(797)	(255)	(7)	(52)	(114)	(207)	-	(99)	-	(31)	(20)	-	-	(13)
20	Operating Expense before Tax		1,029,252	321,643	95,406	34,959	72,964	173,343	-	98,446	-	34,070	44,123	-	-	154,299
21	Income Tax Expense	Line 520	133,532	63,676	35,858	36,922	(29,167)	10,241	-	39	-	5,773	1,186	36	-	8,967
22	Total Operating Expense		1,162,784	385,318	131,263	71,881	43,797	183,583	-	98,485	-	39,844	45,309	36	-	163,266
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	804,498	345,399	111,492	131,055	(39,485)	120,615	-	50,553	-	33,833	14,174	107	-	36,756
26	Net Operating Income Required	Ln 8 x Ln 34	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	17,724	98,061	102,063	79,323	(153,093)	(82,286)	-	(45,979)	-	4,515	(4,993)	107	-	20,005
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	23,808	131,724	137,099	106,553	(205,646)	(110,533)	-	(61,763)	-	6,065	(6,707)	143	-	26,873
30																
31	Total Class Cost of Service	Ln 26+22-12	1,907,841	632,554	140,689	121,599	153,093	386,245	-	189,314	-	40,072	64,468	36	-	179,771
32																
33		Ln 25 / Ln 8	6.76%	9.23%	78.12%	16.74%	-2.30%	3.93%	0.00%	3.46%	0.00%	7.62%	4.89%	0.00%	0.00%	14.50%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	1,925,564	730,615	242,752	200,922	-	303,959		143,335		44,588	59,475	143		199,776
37		Ln 29	(23,808)	(131,724)	(137,099)	(106,553)	205,646	110,533		61,763		(6,065)	6,707	(143)		(26,873)
38		Ln 37 / Ln 36	-1.24%	-18.03%	-56.48%	-53.03%	#DIV/0!	36.36%		43.09%		-13.60%	11.28%	-100.28%		-13.45%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		3,694,402	3,694,402	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		308,276	308,276	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		338,297	338,297	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		1,124,719	1,124,719	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		5,465,694	5,465,694	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		45,051	45,051	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,650	2,650	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		23,493	23,493	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		26,094	26,094	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		828,713	-	-	828,713	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		1,808,018	-	-	-	1,808,018	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		25,548	-	-	25,548	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03525	0.00000	0.30956	0.65518	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		8,225,262	5,562,982	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.67633	0.00000	0.10386	0.21981	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		3,437,211	-	-	-	-	3,437,211	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		1,845,476	-	-	-	-	-	-	1,845,476	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		613,314	-	-	-	-	-	-	-	-	613,314	-	-	-	-
72	Distribution Metering		383,683	-	-	-	-	-	-	-	-	-	383,683	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54735	0.00000	0.29388	0.00000	0.09767	0.06110	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		9,039,251	97,288	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01076	0.00000	0.09451	0.20002	0.38025	0.00000	0.20416	0.00000	0.06785	0.04245	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		14,504,945	5,562,982	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38352	0.00000	0.05889	0.12465	0.23697	0.00000	0.12723	0.00000	0.04228	0.02645	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant			0.16												
85	Labor		759,599	123,988	176,353	14,872	25,247	99,211	-	53,268	-	17,703	11,565	-	-	237,393
86	Retail 100%, Class = # Bills		106,427	-	-	-	-	-	-	-	-	-	-	-	-	106,427
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
89	General & Intangible Plant Allocators		1.00000	0.14317	0.20363	0.01717	0.02915	0.11456	0.00000	0.06151	0.00000	0.02044	0.01335	0.00000	0.00000	0.39701
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(20,512)	-	-	-	-	-	-	-	-	-	-	-	-	(20,512)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
104																
105	Total Gross Electric Plant in Service		15,350,460	5,686,971	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
106	Total Gross Electric Plant Allocators		1.00000	0.37048	0.01149	0.05662	0.11943	0.23038	0.00000	0.12369	0.00000	0.04111	0.02575	0.00000	0.00000	0.02106
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		1,504,015	1,504,015	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		189,771	189,771	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		236,182	236,182	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		131,567	131,567	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,061,535	2,061,535	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		7,717	7,717	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,395	1,395	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,053	1,053	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		133,976	-	-	133,976	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		232,644	-	-	-	232,644	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		3,066	-	-	3,066	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		380,963	11,277	0	137,042	232,644	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.02960	0.00000	0.35973	0.61067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		2,442,498	2,072,811	0	137,042	232,644	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.84864	0.00000	0.05611	0.09525	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		597,898	-	-	-	-	597,898	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		490,794	-	-	-	-	-	-	490,794	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		189,664	-	-	-	-	-	-	-	-	189,664	-	-	-	-
140	Distribution Metering		115,960	-	-	-	-	-	-	-	-	-	115,960	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,394,317	0	0	0	0	597,898	0	490,794	0	189,664	115,960	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42881	0.00000	0.35200	0.00000	0.13603	0.08317	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,775,280	11,277	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00635	0.00000	0.07719	0.13105	0.33679	0.00000	0.27646	0.00000	0.10684	0.06532	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		3,836,814	2,072,811	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54024	0.00000	0.03572	0.06063	0.15583	0.00000	0.12792	0.00000	0.04943	0.03022	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		351,461	57,368	81,597	6,881	11,682	45,904	-	24,646	-	8,191	5,351	-	-	109,840
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,494	-	-	-	-	-	-	-	-	-	-	-	-	28,494
156	General & Intangible Plant Total		379,955	57,368	81,597	6,881	11,682	45,904	0	24,646	0	8,191	5,351	0	0	138,334
157	General & Intangible Plant Allocators		1.00000	0.15099	0.21475	0.01811	0.03074	0.12081	0.00000	0.06487	0.00000	0.02156	0.01408	0.00000	0.00000	0.36408
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,556	-	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	0	2,556
170																
171	Total Accumulated Depreciation		4,219,325	2,130,180	81,597	143,923	244,326	643,803	0	515,440	0	197,855	121,311	0	0	140,890
172	Total Accum Deprec Allocators		1.00000	0.50486	0.01934	0.03411	0.05791	0.15258	0.00000	0.12216	0.00000	0.04689	0.02875	0.00000	0.00000	0.03339
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		5,465,694	5,465,694	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,061,535)	(2,061,535)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,404,160	3,404,160	0	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	0.00000
180																
181	Transmission Gross Plant		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(380,963)	(11,277)	0	(137,042)	(232,644)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,378,605	86,011	0	717,219	1,575,374	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1-C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03616	0.00000	0.30153	0.66231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
187	Distribution Reserve		(1,394,317)	0	0	0	0	(597,898)	0	(490,794)	0	(189,664)	(115,960)	0	0	0
188	Distribution Net Plant		4,885,367	0	0	0	0	2,839,312	0	1,354,682	0	423,650	267,722	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58119	0.00000	0.27729	0.00000	0.08672	0.05480	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
192	General & Intangible Reserve		(379,955)	(57,368)	(81,597)	(6,881)	(11,682)	(45,904)	0	(24,646)	0	(8,191)	(5,351)	0	0	(138,334)
193	General & Intangible Net Plant		486,071	66,620	94,755	7,991	13,565	53,307	0	28,621	0	9,512	6,214	0	0	205,486
194	General & Intangible Net Plant Allocators		1.00000	0.13706	0.19494	0.01644	0.02791	0.10967	0.00000	0.05888	0.00000	0.01957	0.01278	0.00000	0.00000	0.42275
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(23,067)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(23,067)
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	0.00000	1.00000
205																
206	Total Gross Plant		15,350,460	5,686,971	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
207	Total Reserve		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
208	Total Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
209	Total Net Plant Allocators		1.00000	0.31954	0.00851	0.06515	0.14275	0.25987	0.00000	0.12427	0.00000	0.03891	0.02461	0.00000	0.00000	0.01639
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		93,367	93,367	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		11,965	11,965	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		7,815	7,815	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,684	1,684	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		38,168	-	-	38,168	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		81,690	-	-	-	81,690	-	-	-	-	-	-	-	-	-
219	Distribution Primary		106,887	-	-	-	-	106,887	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		43,372	-	-	-	-	-	-	43,372	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,392	-	-	-	-	-	-	-	-	2,392	-	-	-	-
224	Distribution Metering		1,700	-	-	-	-	-	-	-	-	-	1,700	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		14,219	2,321	3,301	278	473	1,857	-	997	-	331	216	-	-	4,444
228	Retail 100%, Class = Net Plant		(7,153)	(2,285)	(61)	(466)	(1,021)	(1,859)	-	(889)	-	(278)	(176)	-	-	(117)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1-C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327
231	Total Construction Work in Progress Allocator		1.00000	0.28999	0.00818	0.09588	0.20485	0.26984	0.00000	0.10977	0.00000	0.00617	0.00439	0.00000	0.00000	0.01092
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		2,265	2,265	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		614	614	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1,505	-	-	1,505	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		8,992	-	-	-	8,992	-	-	-	-	-	-	-	-	-
239	Distribution Primary		1,664	-	-	-	-	1,664	-	-	-	-	-	-	-	-
240	Labor		2,069	338	480	41	69	270	-	145	-	48	32	-	-	647
241	Plant Held for Future Use Total		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
242	Plant Held for Future Use Allocator		1.00000	0.18803	0.02808	0.09034	0.52954	0.11307	0.00000	0.00848	0.00000	0.00282	0.00184	0.00000	0.00000	0.03780
243																
244																
245	**Working Capital**															
246	Production Base Demand		35,061	35,061	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		3,650	3,650	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		3,982	3,982	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		51,019	-	51,019	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		42,896	-	42,896	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		525	525	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(246,023)	(33,786)	(54,684)	(4,705)	(9,509)	(31,723)	-	(15,912)	-	(7,873)	(6,785)	-	-	(81,045)
257	Retail 100%, Class = # Bills		137,775	-	-	-	-	-	-	-	-	-	-	-	-	137,775
258	Retail 100%, Class = Prod		(109,527)	(109,527)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		285,122	91,107	2,427	18,576	40,700	74,094	-	35,433	-	11,095	7,017	-	-	4,673
260	Retail 100%, Class = T&D		(64,785)	(697)	-	(6,123)	(12,958)	(24,635)	-	(13,227)	-	(4,396)	(2,750)	-	-	-
261	Retail 100%, Class = Metering		11,113	-	-	-	-	-	-	-	-	-	11,113	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(4,749)	(4,749)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		225,463	83,529	2,590	12,766	26,926	51,942	-	27,888	-	9,268	5,805	-	-	4,749
266	Gross Trans Plant		(7,208)	(254)	-	(2,231)	(4,723)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
268	Total Working Capital Allocator		1.00000	0.18895	0.12146	0.05018	0.11099	0.19126	0.00000	0.09383	0.00000	0.02222	0.03953	0.00000	0.00000	0.18158
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		15,350,460	5,686,971	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
273	Accumulated Depreciation		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
274	Net Electric Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
275	Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
277	Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
278	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	0	1,461,110	0	443,750	290,110	0	0	253,543
279	Total Rate Base Allocator		1.00000	0.31437	0.01198	0.06575	0.14440	0.25789	0.00000	0.12269	0.00000	0.03726	0.02436	0.00000	0.00000	0.02129
280																
281																
282	**Class Revenue**															
283	Present Revenue		1,882,714	687,765	242,752	200,922	-	303,959	-	143,335	-	44,588	59,475	143	-	199,776
284	Production Solar Demand		42,850	42,850	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		1,925,564	730,615	242,752	200,922	-	303,959	-	143,335	-	44,588	59,475	143	-	199,776
287	Wholesale 100%															
288	Total Class Revenue		1,925,564	730,615	242,752	200,922	0	303,959	0	143,335	0	44,588	59,475	143	0	199,776
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37943	0.12607	0.10434	0.00000	0.15785	0.00000	0.07444	0.00000	0.02316	0.03089	0.00007	0.00000	0.10375
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		1,816,027	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	171,050
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		1,816,027	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	171,050
295	Function Allocator for Electric Revenue		1.00000	0.31331	0.05773	0.04774	0.10274	0.20718	0.00000	0.10737	0.00000	0.03490	0.03485	0.00000	0.00000	0.09419
296																
297																
298	**Revenue Credits**															
299	Transmission		1,993	-	-	1,993	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		4,266	-	-	-	4,266	-	-	-	-	-	-	-	-	-
301	Distribution Primary		155	-	-	-	-	155	-	-	-	-	-	-	-	-
302	Distribution Secondary		5,664	-	-	-	-	-	-	5,664	-	-	-	-	-	-
303	Distribution Service		29,077	-	-	-	-	-	-	-	-	29,077	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	-	239
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		324	102	4	21	47	84	-	40	-	12	8	-	-	7
309	Total Revenue Credits		41,718	102	4	2,014	4,313	239	0	5,704	0	29,089	8	0	0	246
310	Total Revenue Credits Allocator		1.00000	0.00244	0.00009	0.04829	0.10337	0.00573	0.00000	0.13672	0.00000	0.69727	0.00019	0.00000	0.00000	0.00590
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		17,461	17,461	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		1,489	1,489	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		2,608	2,608	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		7,122	7,122	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		28,680	28,680	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		46,464	-	46,464	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		4,215	-	4,215	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		3,766	-	3,766	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		3,518	-	3,518	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		57,963	0	57,963	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		86,643	28,680	57,963	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.33102	0.66898	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		126	126	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		4,188	-	-	4,188	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		9,137	-	-	-	9,137	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		71	-	-	71	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		13,669	272	0	4,259	9,137	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.01988	0.00000	0.31163	0.66849	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		30,933	-	-	-	-	30,933	-	-	-	-	-	-	-	-
346	Distribution Secondary		14,970	-	-	-	-	-	-	14,970	-	-	-	-	-	-
347	Distribution Service		8,756	-	-	-	-	-	-	-	-	8,756	-	-	-	-
348	Distribution Metering		7,942	-	-	-	-	-	-	-	-	-	7,942	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		62,601	0	0	0	0	30,933	0	14,970	0	8,756	7,942	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49413	0.00000	0.23913	0.00000	0.13987	0.12687	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		194	-	-	-	-	-	-	-	-	-	194	-	-	-
357	Retail 100%, Class = # Bills		67,752	-	-	-	-	-	-	-	-	-	-	-	-	67,752
358	Customer Accounting O&M		67,946	0	0	0	0	0	0	0	0	0	194	0	0	67,752
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		3,610	-	-	-	-	-	-	-	-	-	-	-	-	3,610
363	Customer Serv & Info. O&M		3,610	0	0	0	0	0	0	0	0	0	0	0	0	3,610
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		14,572	-	-	-	-	-	-	-	-	-	-	-	-	14,572

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1-C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		14,572	0	0	0	0	0	0	0	0	0	0	0	0	14,572
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		94,215	15,379	21,874	1,845	3,131	12,305	-	6,607	-	2,196	1,434	-	-	29,445
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		13,748	5,093	158	778	1,642	3,167	-	1,701	-	565	354	-	-	290
375	Retail 100%, Class = # Bills		2,887	-	-	-	-	-	-	-	-	-	-	-	-	2,887
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		110,851	20,472	22,031	2,623	4,773	15,473	0	8,307	0	2,761	1,788	0	0	32,622
381	Admin & General O&M Allocators		1.00000	0.18468	0.19875	0.02366	0.04306	0.13958	0.00000	0.07494	0.00000	0.02491	0.01613	0.00000	0.00000	0.29428
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		359,893	49,424	79,994	6,883	13,911	46,406	0	23,277	0	11,517	9,925	0	0	118,556
389	Total O&M Allocators		1.00000	0.13733	0.22227	0.01912	0.03865	0.12894	0.00000	0.06468	0.00000	0.03200	0.02758	0.00000	0.00000	0.32942
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		359,893	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,556
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		162,840	162,840	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		11,510	11,510	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		16,197	16,197	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		34,837	34,837	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		225,384	225,384	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		833	833	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		481	481	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		548	548	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		19,238	-	-	19,238	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		41,524	-	-	-	41,524	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		562	-	-	562	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		63,234	1,910	0	19,800	41,524	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03021	0.00000	0.31312	0.65667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		288,618	227,294	0	19,800	41,524	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.78752	0.00000	0.06860	0.14387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		90,644	-	-	-	-	90,644	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		55,876	-	-	-	-	-	-	55,876	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		16,881	-	-	-	-	-	-	-	-	16,881	-	-	-	-
426	Distribution Metering		24,828	-	-	-	-	-	-	-	-	-	24,828	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		188,229	0	0	0	0	90,644	0	55,876	0	16,881	24,828	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.48156	0.00000	0.29685	0.00000	0.08968	0.13190	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		251,463	1,910	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00760	0.00000	0.07874	0.16513	0.36047	0.00000	0.22220	0.00000	0.06713	0.09873	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		476,847	227,294	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47666	0.00000	0.04152	0.08708	0.19009	0.00000	0.11718	0.00000	0.03540	0.05207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		52,342	8,544	12,152	1,025	1,740	6,836	-	3,671	-	1,220	797	-	-	16,358
440	Retail 100%, Class = # Bills		9,455	-	-	-	-	-	-	-	-	-	-	-	-	9,455
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		61,797	8,544	12,152	1,025	1,740	6,836	0	3,671	0	1,220	797	0	0	25,813
443	General & Intangible Plant Allocators		1.00000	0.13825	0.19664	0.01658	0.02815	0.11063	0.00000	0.05940	0.00000	0.01974	0.01290	0.00000	0.00000	0.41771
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,011	-	-	-	-	-	-	-	-	-	-	-	-	5,011
453	Retail 100%, Class = Net Plant		788	252	7	51	112	205	-	98	-	31	19	-	-	13
454	Retail 100%, Class = T&D		370	4	-	35	74	141	-	76	-	25	16	-	-	-
455	Retail 100%, Class = Metering		5,752	-	-	-	-	-	-	-	-	-	5,752	-	-	-
456	Retail 100%, Class = Dist Secondary		1,450	-	-	-	-	-	-	1,450	-	-	-	-	-	-
457	Retail 100%, Class = Prod		304	304	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1-C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		13,676	559	7	86	187	346	0	1,624	0	56	5,787	0	0	5,024
461																
462	Total Depreciation Expense		552,319	236,397	12,159	20,911	43,451	97,826	0	61,170	0	18,156	31,412	0	0	30,837
463	Total Depreciation Expense Allocators		1.00000	0.42801	0.02201	0.03786	0.07867	0.17712	0.00000	0.11075	0.00000	0.03287	0.05687	0.00000	0.00000	0.05583
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		10,088	1,647	2,342	198	335	1,318	-	707	-	235	154	-	-	3,153
468	Net Total Plant		107,749	34,430	917	7,020	15,381	28,001	-	13,390	-	4,193	2,652	-	-	1,766
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		117,837	36,076	3,259	7,218	15,716	29,318	0	14,098	0	4,428	2,805	0	0	4,919
474	Total Taxes Other Allocator		1.00000	0.30615	0.02766	0.06125	0.13337	0.24880	0.00000	0.11964	0.00000	0.03758	0.02381	0.00000	0.00000	0.04174
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	1,967,282	730,717	242,756	202,937	4,313	304,198	0	149,038	0	73,676	59,483	143	0	200,023
479	Total Oper. Exp. Before Tax	Line 20	1,029,252	321,643	95,406	34,959	72,964	173,343	0	98,446	0	34,070	44,123	0	0	154,299
480	Net Oper. Income (NOI) before Tax		938,030	409,074	147,350	167,977	(68,651)	130,855	0	50,592	0	39,606	15,360	143	0	45,724
481	Interest Expense	Line 8 x WACC	218,809	68,787	2,622	14,387	31,595	56,429	-	26,846	-	8,153	5,330	-	-	4,659
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	719,221	340,288	144,727	153,590	(100,247)	74,427	-	23,745	-	31,453	10,029	143	-	41,065
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	719,221	340,288	144,727	153,590	(100,247)	74,427	0	23,745	0	31,453	10,029	143	0	41,065
486	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
487	State Temporary Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)
488	State Taxable Income	Ln 485:487	357,141	206,146	140,568	133,089	(143,489)	(8,989)	0	(21,041)	0	16,569	706	143	0	33,439
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	19,643	11,338	7,731	7,320	(7,892)	(494)	-	(1,157)	-	911	39	8	-	1,839
491	State Income Tax (Def.)	Ln 487 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	40,238	18,968	7,968	8,486	(5,432)	4,250	-	1,390	-	1,758	569	8	-	2,273
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	719,221	340,288	144,727	153,590	(100,247)	74,427	-	23,745	-	31,453	10,029	143	-	41,065
497	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
498	Fed Temporary Differences	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
499	State Income Tax Exp. (Cur.)	Line 490	(19,643)	(11,338)	(7,731)	(7,320)	7,892	494	-	1,157	-	(911)	(39)	(8)	-	(1,839)
500	Fed. Taxable Income	Ln 496:499	349,374	199,208	132,973	126,442	(134,179)	(5,758)	-	(18,415)	-	16,145	973	135	-	31,850
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	73,369	41,834	27,924	26,553	(28,178)	(1,209)	-	(3,867)	-	3,391	204	28	-	6,688
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	73,369	41,834	27,924	26,553	(28,178)	(1,209)	-	(3,867)	-	3,391	204	28	-	6,688
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(4,325)	(1,602)	(50)	(245)	(517)	(996)	-	(535)	-	(178)	(111)	-	-	(91)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
511	Total Federal Income Tax Exp.	Ln 504:510	97,736	46,353	27,941	28,687	(23,204)	7,014	-	(802)	-	4,198	731	28	-	6,788
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	93,011	53,172	35,656	33,873	(36,069)	(1,704)	-	(5,024)	-	4,302	243	36	-	8,528
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	92,414	34,237	1,062	5,232	11,037	21,290	-	11,431	-	3,799	2,380	-	-	1,946
515	Total Direct Adjs.	Ln 492 + Ln 509	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
517	Total Amortization of ITC	Line 507	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
518	Total Amortization of PTC	Line 508	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
520	Total Income Tax Expense	Ln 513:519	133,532	63,676	35,858	36,922	(29,167)	10,241	-	39	-	5,773	1,186	36	-	8,967
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.74%	25.65%	25.37%	25.45%	25.01%	26.22%	0.00%	26.83%	0.00%	25.72%	26.07%	25.35%	0.00%	25.49%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
527	Interest Expense	Line 8 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
534	Temporary Diff Federal	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
535	Deferred Tax Federal	Ln 534 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
536	Base for FIT Computation	Ln 526:535	242,011	53,285	2,799	19,645	45,148	73,989	-	29,419	-	7,571	5,343	-	-	4,814
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	64,332	14,164	744	5,222	12,001	19,668	-	7,820	-	2,012	1,420	-	-	1,280
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
543	Total FIT before Adding Deferred	Ln 538:542	16,881	(7,923)	(64)	3,290	8,398	11,346	-	2,002	-	(132)	98	-	-	(133)
544	Total FIT - Deferred	Line 535	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
545	Total FIT - Current & Deferred	Ln 543:544	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
549	Interest Expense	Line 27 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
551	Temporary State Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
553	Net FIT Allowable	Line 545	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
555	Base for SIT Computation	Ln 548:554	315,063	70,679	3,643	25,360	58,191	95,665	-	38,317	-	9,942	6,988	-	-	6,277
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	18,337	4,114	212	1,476	3,387	5,568	-	2,230	-	579	407	-	-	365
558	Total SIT - Deferred	Line 552	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
559	Total SIT - Current & Deferred	Ln 557:558	38,933	11,744	449	2,642	5,846	10,313	-	4,778	-	1,425	937	-	-	799
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
564	Total Income Tax Allocator		1.00000	0.23828	0.00947	0.07836	0.17886	0.29939	0.00000	0.12272	0.00000	0.03326	0.02259	0.00000	0.00000	0.01706
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-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)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	1,317,093	494,889	17,882	72,283	152,466	313,630	-	154,863	-	46,511	40,712	-	-	23,858
3	Accum. Depreciation & Amort.	Line 171	(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	-	(42,040)	-	(14,584)	(12,496)	-	-	(10,397)
4	Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	-	112,823	-	31,928	28,216	-	-	13,461
5	Construction Work in Progress	Line 230	33,936	9,996	329	3,159	6,748	9,479	-	3,546	-	180	179	-	-	319
6	Plant Held for Future Use	Line 241	1,449	280	49	129	754	172	-	12	-	4	3	-	-	48
7	Working Capital	Line 267	31,290	5,990	4,487	1,521	3,363	6,179	-	2,788	-	597	1,483	-	-	4,881
8	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	-	119,169	-	32,708	29,882	-	-	18,710
9																
10	Revenue															
11	Class Revenue	Line 288	196,149	74,021	24,810	20,535	-	31,066	-	14,649	-	4,557	6,079	15	-	20,418
12	Revenue Credits	Line 309	3,185	9	0	168	359	21	-	465	-	2,144	1	-	-	18
13	Total Revenue		199,334	74,030	24,810	20,702	359	31,087	-	15,114	-	6,701	6,079	15	-	20,436
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	30,775	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,749
17	Depreciation	Line 462	47,671	20,572	1,233	1,739	3,614	8,676	-	4,989	-	1,338	3,236	-	-	2,276
18	Tax Other Than Income Tax	Line 473	10,105	3,139	330	600	1,307	2,600	-	1,150	-	326	289	-	-	363
19	Gain/Loss on Disposition	Line 474	(68)	(22)	(1)	(4)	(9)	(18)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		88,484	27,990	9,674	2,907	6,068	15,373	-	8,029	-	2,511	4,545	-	-	11,386
21	Income Tax Expense	Line 520	19,152	8,188	3,685	4,040	(2,426)	1,950	-	753	-	748	110	4	-	2,100
22	Total Operating Expense		107,636	36,177	13,359	6,948	3,642	17,323	-	8,782	-	3,259	4,655	4	-	13,486
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	91,698	37,852	11,451	13,755	(3,284)	13,764	-	6,332	-	3,442	1,424	11	-	6,950
26	Net Operating Income Required	Ln 8 x Ln 34	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	24,229	16,329	10,495	9,453	(12,732)	(4,230)	-	(1,541)	-	1,281	(550)	11	-	5,713
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	32,546	21,934	14,098	12,697	(17,103)	(5,682)	-	(2,070)	-	1,721	(739)	15	-	7,675
30																
31	Total Class Cost of Service	Ln 26+22-12	171,920	57,692	14,315	11,082	12,732	35,296	-	16,190	-	3,276	6,628	4	-	14,704
32																
33	Rate of Return Earned	Ln 25 / Ln 8	8.98%	11.62%	79.13%	21.12%	-2.30%	5.05%	0.00%	5.31%	0.00%	10.52%	4.77%	0.00%	0.00%	37.14%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	196,149	74,021	24,810	20,535	-	31,066		14,649		4,557	6,079	15		20,418
37		Ln 29	(32,546)	(21,934)	(14,098)	(12,697)	17,103	5,682		2,070		(1,721)	739	(15)		(7,675)
38		Ln 37 / Ln 36	-16.59%	-29.63%	-56.82%	-61.83%	#DIV/0!	18.29%		14.13%		-37.77%	12.15%	-100.28%		-37.59%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		321,492	321,492	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		26,827	26,827	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,439	29,439	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		97,875	97,875	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		475,633	475,633	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,920	3,920	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		231	231	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,044	2,044	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,271	2,271	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		68,921	-	-	68,921	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		150,366	-	-	-	150,366	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		2,125	-	-	2,125	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03683	0.00000	0.30906	0.65411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		705,511	484,099	0	71,046	150,366	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.68617	0.00000	0.10070	0.21313	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		304,831	-	-	-	-	304,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		150,518	-	-	-	-	-	-	150,518	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		45,207	-	-	-	-	-	-	-	-	45,207	-	-	-	-
72	Distribution Metering		39,521	-	-	-	-	-	-	-	-	-	39,521	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.56442	0.00000	0.27870	0.00000	0.08370	0.07318	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		769,955	8,466	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01100	0.00000	0.09227	0.19529	0.39591	0.00000	0.19549	0.00000	0.05871	0.05133	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,245,588	484,099	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38865	0.00000	0.05704	0.12072	0.24473	0.00000	0.12084	0.00000	0.03629	0.03173	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		65,165	10,790	17,882	1,237	2,100	8,799	-	4,345	-	1,305	1,191	-	-	17,518
86	Retail 100%, Class = # Bills		7,854	-	-	-	-	-	-	-	-	-	-	-	-	7,854
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
89	General & Intangible Plant Allocators		1.00000	0.14777	0.24489	0.01694	0.02876	0.12050	0.00000	0.05950	0.00000	0.01787	0.01631	0.00000	0.00000	0.34747
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,514)	-	-	-	-	-	-	-	-	-	-	-	-	(1,514)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
104																
105	Total Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
106	Total Gross Electric Plant Allocators		1.00000	0.37574	0.01358	0.05488	0.11576	0.23812	0.00000	0.11758	0.00000	0.03531	0.03091	0.00000	0.00000	0.01811
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		130,882	130,882	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		16,514	16,514	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,553	20,553	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		11,449	11,449	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		179,398	179,398	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		672	672	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		121	121	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		92	92	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		11,142	-	-	11,142	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		19,348	-	-	-	19,348	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		255	-	-	255	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,727	981	0	11,397	19,348	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03093	0.00000	0.35923	0.60984	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		211,125	180,379	0	11,397	19,348	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.85437	0.00000	0.05398	0.09164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		53,025	-	-	-	-	53,025	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		40,029	-	-	-	-	-	-	40,029	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		13,980	-	-	-	-	-	-	-	-	13,980	-	-	-	-
140	Distribution Metering		11,944	-	-	-	-	-	-	-	-	-	11,944	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		118,979	0	0	0	0	53,025	0	40,029	0	13,980	11,944	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44567	0.00000	0.33644	0.00000	0.11750	0.10039	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		150,706	981	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00651	0.00000	0.07563	0.12838	0.35185	0.00000	0.26561	0.00000	0.09276	0.07926	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		330,103	180,379	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54643	0.00000	0.03453	0.05861	0.16063	0.00000	0.12126	0.00000	0.04235	0.03618	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		30,151	4,992	8,274	572	972	4,071	-	2,010	-	604	551	-	-	8,105
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,103	-	-	-	-	-	-	-	-	-	-	-	-	2,103
156	General & Intangible Plant Total		32,254	4,992	8,274	572	972	4,071	0	2,010	0	604	551	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.15478	0.25652	0.01774	0.03012	0.12622	0.00000	0.06232	0.00000	0.01872	0.01709	0.00000	0.00000	0.31649
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		189	-	-	-	-	-	-	-	-	-	-	-	-	189
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		189	0	0	0	0	0	0	0	0	0	0	0	0	189
170																
171	Total Accumulated Depreciation		362,546	185,371	8,274	11,970	20,320	57,096	0	42,040	0	14,584	12,496	0	0	10,397
172	Total Accum Deprec Allocators		1.00000	0.51130	0.02282	0.03302	0.05605	0.15749	0.00000	0.11596	0.00000	0.04023	0.03447	0.00000	0.00000	0.02868
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		475,633	475,633	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(179,398)	(179,398)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		296,235	296,235	0	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	0.00000
180																
181	Transmission Gross Plant		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,727)	(981)	0	(11,397)	(19,348)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		198,152	7,485	0	59,649	131,018	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03777	0.00000	0.30102	0.66120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
187	Distribution Reserve		(118,979)	0	0	0	0	(53,025)	0	(40,029)	0	(13,980)	(11,944)	0	0	0
188	Distribution Net Plant		421,098	0	0	0	0	251,806	0	110,489	0	31,227	27,576	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.59798	0.00000	0.26238	0.00000	0.07416	0.06549	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
192	General & Intangible Reserve		(32,254)	(4,992)	(8,274)	(572)	(972)	(4,071)	0	(2,010)	0	(604)	(551)	0	0	(10,208)
193	General & Intangible Net Plant		40,765	5,797	9,608	665	1,128	4,728	0	2,334	0	701	640	0	0	15,163
194	General & Intangible Net Plant Allocators		1.00000	0.14222	0.23569	0.01630	0.02768	0.11597	0.00000	0.05726	0.00000	0.01720	0.01570	0.00000	0.00000	0.37198
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
202	Other Reserve		(189)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(189)
203	Other Net Plant		(1,702)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1,702)
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	0.00000	1.00000
205																
206	Total Gross Plant		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
207	Total Reserve		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
208	Total Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
209	Total Net Plant Allocators		1.00000	0.32426	0.01007	0.06319	0.13844	0.26875	0.00000	0.11820	0.00000	0.03345	0.02956	0.00000	0.00000	0.01410
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		8,125	8,125	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,041	1,041	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		680	680	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		147	147	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		3,174	-	-	3,174	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		6,794	-	-	-	6,794	-	-	-	-	-	-	-	-	-
219	Distribution Primary		9,479	-	-	-	-	9,479	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		3,537	-	-	-	-	-	-	3,537	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		176	-	-	-	-	-	-	-	-	176	-	-	-	-
224	Distribution Metering		175	-	-	-	-	-	-	-	-	-	175	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,220	202	335	23	39	165	-	81	-	24	22	-	-	328
228	Retail 100%, Class = Net Plant		(613)	(199)	(6)	(39)	(85)	(165)	-	(72)	-	(21)	(18)	-	-	(9)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319
231	Total Construction Work in Progress Allocator		1.00000	0.29455	0.00968	0.09308	0.19885	0.27933	0.00000	0.10450	0.00000	0.00531	0.00528	0.00000	0.00000	0.00941
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		197	197	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		125	-	-	125	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		748	-	-	-	748	-	-	-	-	-	-	-	-	-
239	Distribution Primary		148	-	-	-	-	148	-	-	-	-	-	-	-	-
240	Labor		178	29	49	3	6	24	-	12	-	4	3	-	-	48
241	Plant Held for Future Use Total		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
242	Plant Held for Future Use Allocator		1.00000	0.19325	0.03363	0.08873	0.52015	0.11844	0.00000	0.00817	0.00000	0.00245	0.00224	0.00000	0.00000	0.03294
243																
244																
245	**Working Capital**															
246	Production Base Demand		3,051	3,051	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		318	318	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		346	346	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		5,173	-	5,173	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		4,350	-	4,350	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(21,038)	(2,940)	(5,545)	(391)	(791)	(2,813)	-	(1,298)	-	(580)	(699)	-	-	(5,981)
257	Retail 100%, Class = # Bills		10,167	-	-	-	-	-	-	-	-	-	-	-	-	10,167
258	Retail 100%, Class = Prod		(9,531)	(9,531)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		24,451	7,928	246	1,545	3,385	6,571	-	2,890	-	818	723	-	-	345
260	Retail 100%, Class = T&D		(5,518)	(61)	-	(509)	(1,078)	(2,185)	-	(1,079)	-	(324)	(283)	-	-	-
261	Retail 100%, Class = Metering		1,145	-	-	-	-	-	-	-	-	-	1,145	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(413)	(413)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		19,345	7,269	263	1,062	2,239	4,607	-	2,275	-	683	598	-	-	350
266	Gross Trans Plant		(600)	(22)	-	(186)	(393)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
268	Total Working Capital Allocator		1.00000	0.19145	0.14339	0.04860	0.10748	0.19749	0.00000	0.08910	0.00000	0.01907	0.04741	0.00000	0.00000	0.15601
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
273	Accumulated Depreciation		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
274	Net Electric Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
275	Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
277	Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
278	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	0	119,169	0	32,708	29,882	0	0	18,710
279	Total Rate Base Allocator		1.00000	0.31901	0.01417	0.06377	0.14004	0.26670	0.00000	0.11669	0.00000	0.03203	0.02926	0.00000	0.00000	0.01832
280																
281																
282	**Class Revenue**															
283	Present Revenue		192,420	70,292	24,810	20,535	-	31,066	-	14,649	-	4,557	6,079	15	-	20,418
284	Production Solar Demand		3,729	3,729	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		196,149	74,021	24,810	20,535	-	31,066	-	14,649	-	4,557	6,079	15	-	20,418
287	Wholesale 100%															
288	Total Class Revenue		196,149	74,021	24,810	20,535	0	31,066	0	14,649	0	4,557	6,079	15	0	20,418
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37737	0.12649	0.10469	0.00000	0.15838	0.00000	0.07468	0.00000	0.02323	0.03099	0.00007	0.00000	0.10409
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		155,953	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,622
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		155,953	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,622
295	Function Allocator for Electric Revenue		1.00000	0.31749	0.06816	0.04623	0.09949	0.21396	0.00000	0.10197	0.00000	0.02996	0.04180	0.00000	0.00000	0.08094
296																
297																
298	**Revenue Credits**															
299	Transmission		166	-	-	166	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		355	-	-	-	355	-	-	-	-	-	-	-	-	-
301	Distribution Primary		14	-	-	-	-	14	-	-	-	-	-	-	-	-
302	Distribution Secondary		462	-	-	-	-	-	-	462	-	-	-	-	-	-
303	Distribution Service		2,143	-	-	-	-	-	-	-	-	2,143	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	-	18
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		28	9	0	2	4	7	-	3	-	1	1	-	-	1
309	Total Revenue Credits		3,185	9	0	168	359	21	0	465	0	2,144	1	0	0	18
310	Total Revenue Credits Allocator		1.00000	0.00278	0.00012	0.05260	0.11261	0.00665	0.00000	0.14606	0.00000	0.67321	0.00026	0.00000	0.00000	0.00570
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,520	1,520	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		227	227	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		620	620	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,496	2,496	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		4,711	-	4,711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		427	-	427	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		382	-	382	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		357	-	357	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		5,877	0	5,877	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		8,373	2,496	5,877	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29807	0.70193	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		348	-	-	348	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		760	-	-	-	760	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		1,138	24	0	354	760	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02078	0.00000	0.31134	0.66788	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		2,743	-	-	-	-	2,743	-	-	-	-	-	-	-	-
346	Distribution Secondary		1,221	-	-	-	-	-	-	1,221	-	-	-	-	-	-
347	Distribution Service		645	-	-	-	-	-	-	-	-	645	-	-	-	-
348	Distribution Metering		818	-	-	-	-	-	-	-	-	-	818	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		5,428	0	0	0	0	2,743	0	1,221	0	645	818	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.50542	0.00000	0.22495	0.00000	0.11890	0.15072	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		20	-	-	-	-	-	-	-	-	-	20	-	-	-
357	Retail 100%, Class = # Bills		5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
358	Customer Accounting O&M		5,020	0	0	0	0	0	0	0	0	0	20	0	0	5,000
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	-	266
363	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	0	266
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1,075	-	-	-	-	-	-	-	-	-	-	-	-	1,075

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		1,075	0	0	0	0	0	0	0	0	0	0	0	0	1,075
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		8,083	1,338	2,218	153	260	1,091	-	539	-	162	148	-	-	2,173
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,180	443	16	65	137	281	-	139	-	42	36	-	-	21
375	Retail 100%, Class = # Bills		213	-	-	-	-	-	-	-	-	-	-	-	-	213
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		9,475	1,781	2,234	218	397	1,372	0	678	0	203	184	0	0	2,407
381	Admin & General O&M Allocators		1.00000	0.18801	0.23576	0.02302	0.04190	0.14482	0.00000	0.07151	0.00000	0.02148	0.01944	0.00000	0.00000	0.25406
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		30,775	4,301	8,111	572	1,157	4,116	0	1,899	0	849	1,022	0	0	8,749
389	Total O&M Allocators		1.00000	0.13975	0.26356	0.01860	0.03759	0.13373	0.00000	0.06169	0.00000	0.02758	0.03322	0.00000	0.00000	0.28427
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		30,775	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,749
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		14,171	14,171	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		1,002	1,002	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,409	1,409	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		3,032	3,032	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		19,613	19,613	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,600	-	-	1,600	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		3,453	-	-	-	3,453	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		47	-	-	47	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-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)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		5,266	166	0	1,647	3,453	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03156	0.00000	0.31268	0.65576	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		24,880	19,779	0	1,647	3,453	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.79501	0.00000	0.06619	0.13881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		8,039	-	-	-	-	8,039	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		4,557	-	-	-	-	-	-	4,557	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1,244	-	-	-	-	-	-	-	-	1,244	-	-	-	-
426	Distribution Metering		2,557	-	-	-	-	-	-	-	-	-	2,557	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		16,398	0	0	0	0	8,039	0	4,557	0	1,244	2,557	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49024	0.00000	0.27792	0.00000	0.07588	0.15596	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		21,664	166	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00767	0.00000	0.07601	0.15941	0.37107	0.00000	0.21036	0.00000	0.05743	0.11805	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		41,277	19,779	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47919	0.00000	0.03989	0.08366	0.19475	0.00000	0.11041	0.00000	0.03014	0.06196	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		4,490	743	1,232	85	145	606	-	299	-	90	82	-	-	1,207
440	Retail 100%, Class = # Bills		698	-	-	-	-	-	-	-	-	-	-	-	-	698
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		5,188	743	1,232	85	145	606	0	299	0	90	82	0	0	1,905
443	General & Intangible Plant Allocators		1.00000	0.14331	0.23750	0.01643	0.02789	0.11686	0.00000	0.05770	0.00000	0.01733	0.01582	0.00000	0.00000	0.36715
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		370	-	-	-	-	-	-	-	-	-	-	-	-	370
453	Retail 100%, Class = Net Plant		68	22	1	4	9	18	-	8	-	2	2	-	-	1
454	Retail 100%, Class = T&D		32	0	-	3	6	12	-	6	-	2	2	-	-	-
455	Retail 100%, Class = Metering		592	-	-	-	-	-	-	-	-	-	592	-	-	-
456	Retail 100%, Class = Dist Secondary		118	-	-	-	-	-	-	118	-	-	-	-	-	-
457	Retail 100%, Class = Prod		26	26	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 10
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		1,206	49	1	7	16	31	0	132	0	4	596	0	0	371
461																
462	Total Depreciation Expense		47,671	20,572	1,233	1,739	3,614	8,676	0	4,989	0	1,338	3,236	0	0	2,276
463	Total Depreciation Expense Allocators		1.00000	0.43153	0.02586	0.03648	0.07580	0.18199	0.00000	0.10466	0.00000	0.02807	0.06787	0.00000	0.00000	0.04773
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		865	143	237	16	28	117	-	58	-	17	16	-	-	233
468	Net Total Plant		9,240	2,996	93	584	1,279	2,483	-	1,092	-	309	273	-	-	130
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		10,105	3,139	330	600	1,307	2,600	0	1,150	0	326	289	0	0	363
474	Total Taxes Other Allocator		1.00000	0.31067	0.03270	0.05940	0.12934	0.25730	0.00000	0.11378	0.00000	0.03230	0.02859	0.00000	0.00000	0.03592
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	199,334	74,030	24,810	20,702	359	31,087	0	15,114	0	6,701	6,079	15	0	20,436
479	Total Oper. Exp. Before Tax	Line 20	88,484	27,990	9,674	2,907	6,068	15,373	0	8,029	0	2,511	4,545	0	0	11,386
480	Net Oper. Income (NOI) before Tax		110,850	46,040	15,137	17,795	(5,709)	15,714	0	7,085	0	4,190	1,535	15	0	9,050
481	Interest Expense	Line 8 x WACC	18,764	5,986	266	1,197	2,628	5,004	-	2,190	-	601	549	-	-	344
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	92,086	40,054	14,871	16,599	(8,337)	10,709	-	4,896	-	3,589	985	15	-	8,706
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	92,086	40,054	14,871	16,599	(8,337)	10,709	0	4,896	0	3,589	985	15	0	8,706
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
487	State Temporary Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)
488	State Taxable Income	Ln 485:487	61,019	28,381	14,449	14,894	(11,933)	3,312	0	1,243	0	2,492	25	15	0	8,143
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	3,356	1,561	795	819	(656)	182	-	68	-	137	1	1	-	448
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	5,123	2,225	819	916	(452)	603	-	276	-	199	56	1	-	480
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	92,086	40,054	14,871	16,599	(8,337)	10,709	-	4,896	-	3,589	985	15	-	8,706
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
498	Fed Temporary Differences	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
499	State Income Tax Exp. (Cur.)	Line 490	(3,356)	(1,561)	(795)	(819)	656	(182)	-	(68)	-	(137)	(1)	(1)	-	(448)
500	Fed. Taxable Income	Ln 496:499	58,682	27,203	13,668	14,130	(11,159)	3,372	-	1,294	-	2,391	55	14	-	7,714
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	12,323	5,713	2,870	2,967	(2,343)	708	-	272	-	502	12	3	-	1,620
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	12,323	5,713	2,870	2,967	(2,343)	708	-	272	-	502	12	3	-	1,620
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(371)	(139)	(5)	(20)	(43)	(88)	-	(44)	-	(13)	(11)	-	-	(7)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
511	Total Federal Income Tax Exp.	Ln 504:510	14,410	6,106	2,872	3,145	(1,930)	1,437	-	522	-	562	66	3	-	1,627
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	15,679	7,274	3,665	3,787	(3,000)	890	-	340	-	639	13	4	-	2,068
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	7,929	2,979	108	435	918	1,888	-	932	-	280	245	-	-	144
515	Total Direct Adjs.	Ln 492 + Ln 509	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
517	Total Amortization of ITC	Line 507	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
518	Total Amortization of PTC	Line 508	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
520	Total Income Tax Expense	Ln 513:519	19,152	8,188	3,685	4,040	(2,426)	1,950	-	753	-	748	110	4	-	2,100
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.61%	25.57%	25.37%	25.43%	25.01%	25.89%	0.00%	25.93%	0.00%	25.58%	26.11%	25.35%	0.00%	25.40%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
527	Interest Expense	Line 8 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
534	Temporary Diff Federal	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
535	Deferred Tax Federal	Ln 534 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
536	Base for FIT Computation	Ln 526:535	20,734	4,637	284	1,634	3,755	6,562	-	2,399	-	558	550	-	-	355
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	5,512	1,233	75	434	998	1,744	-	638	-	148	146	-	-	94
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
543	Total FIT before Adding Deferred	Ln 538:542	1,436	(689)	(7)	274	698	1,006	-	163	-	(10)	10	-	-	(10)
544	Total FIT - Deferred	Line 535	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
545	Total FIT - Current & Deferred	Ln 543:544	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
549	Interest Expense	Line 27 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
551	Temporary State Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-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)	(16)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
553	Net FIT Allowable	Line 545	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
555	Base for SIT Computation	Ln 548:554	26,994	6,151	369	2,109	4,840	8,484	-	3,125	-	733	720	-	-	463
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,571	358	22	123	282	494	-	182	-	43	42	-	-	27
558	Total SIT - Deferred	Line 552	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
559	Total SIT - Current & Deferred	Ln 557:558	3,338	1,022	45	220	486	915	-	390	-	105	97	-	-	59
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
564	Total Income Tax Allocator		1.00000	0.24199	0.01121	0.07606	0.17360	0.30987	0.00000	0.11681	0.00000	0.02861	0.02716	0.00000	0.00000	0.01469
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	79,029	34,530	1,696	4,458	9,403	14,368	-	3,137	-	5,265	3,476	-	-	2,698
3	Accum. Depreciation & Amort.	Line 171	(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	-	(852)	-	(1,651)	(1,067)	-	-	(1,176)
4	Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	-	2,285	-	3,614	2,409	-	-	1,522
5	Construction Work in Progress	Line 230	1,917	697	31	195	416	434	-	72	-	20	15	-	-	36
6	Plant Held for Future Use	Line 241	93	20	5	8	46	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 267	2,230	418	426	94	207	283	-	56	-	68	127	-	-	552
8	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	-	2,414	-	3,703	2,551	-	-	2,116
9																
10	Revenue															
11	Class Revenue	Line 288	9,048	3,471	1,133	938	-	1,419	-	669	-	208	278	1	-	933
12	Revenue Credits	Line 309	288	1	0	10	22	1	-	9	-	243	0	-	-	2
13	Total Revenue		9,337	3,471	1,133	948	22	1,420	-	678	-	451	278	1	-	935
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	2,576	300	769	35	71	189	-	38	-	96	87	-	-	989
17	Depreciation	Line 462	3,066	1,435	117	107	223	397	-	101	-	151	276	-	-	257
18	Tax Other Than Income Tax	Line 473	613	219	31	37	81	119	-	23	-	37	25	-	-	41
19	Gain/Loss on Disposition	Line 474	(4)	(2)	(0)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		6,251	1,953	918	179	374	704	-	163	-	284	388	-	-	1,287
21	Income Tax Expense	Line 520	240	142	40	166	(150)	88	-	110	-	7	(52)	0	-	(111)
22	Total Operating Expense		6,491	2,095	958	345	225	792	-	272	-	291	336	0	-	1,176
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	2,846	1,376	175	603	(203)	627	-	406	-	160	(59)	0	-	(242)
26	Net Operating Income Required	Ln 8 x Ln 34	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,131)	(125)	85	338	(785)	(197)	-	247	-	(85)	(227)	0	-	(381)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(1,520)	(168)	114	454	(1,055)	(265)	-	331	-	(114)	(305)	1	-	(512)
30																
31	Total Class Cost of Service	Ln 26+22-12	10,180	3,596	1,049	600	785	1,616	-	422	-	293	505	0	-	1,314
32																
33	Rate of Return Earned	Ln 25 / Ln 8	4.73%	6.05%	12.77%	15.01%	-2.30%	5.03%	0.00%	16.83%	0.00%	4.32%	-2.29%	0.00%	0.00%	-11.42%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	9,048	3,471	1,133	938	-	1,419		669		208	278	1		933
37		Ln 29	1,520	168	(114)	(454)	1,055	265		(331)		114	305	(1)		512
38		Ln 37 / Ln 36	16.79%	4.86%	-10.03%	-48.36%	#DIV/0!	18.65%		-49.54%		54.66%	109.88%	-100.28%		54.94%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		22,431	22,431	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,872	1,872	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,054	2,054	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		6,829	6,829	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		33,186	33,186	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		274	274	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		143	143	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		158	158	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,250	-	-	4,250	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		9,273	-	-	-	9,273	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		131	-	-	131	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		47,431	33,777	0	4,381	9,273	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71212	0.00000	0.09237	0.19551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		13,965	-	-	-	-	13,965	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		3,049	-	-	-	-	-	-	3,049	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		5,118	-	-	-	-	-	-	-	-	5,118	-	-	-	-
72	Distribution Metering		3,374	-	-	-	-	-	-	-	-	-	3,374	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54753	0.00000	0.11954	0.00000	0.20065	0.13228	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		39,750	591	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01486	0.00000	0.11022	0.23329	0.35131	0.00000	0.07670	0.00000	0.12874	0.08488	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		72,936	33,777	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.46310	0.00000	0.06007	0.12714	0.19146	0.00000	0.04180	0.00000	0.07016	0.04626	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		5,376	753	1,696	76	129	403	-	88	-	148	102	-	-	1,981
86	Retail 100%, Class = # Bills		888	-	-	-	-	-	-	-	-	-	-	-	-	888
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
89	General & Intangible Plant Allocators		1.00000	0.12018	0.27075	0.01218	0.02067	0.06435	0.00000	0.01405	0.00000	0.02358	0.01624	0.00000	0.00000	0.45800
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(171)	-	-	-	-	-	-	-	-	-	-	-	-	(171)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
104																
105	Total Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
106	Total Gross Electric Plant Allocators		1.00000	0.43692	0.02146	0.05641	0.11898	0.18180	0.00000	0.03969	0.00000	0.06662	0.04398	0.00000	0.00000	0.03414
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		9,132	9,132	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,152	1,152	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,434	1,434	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		799	799	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		12,517	12,517	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		687	-	-	687	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		1,193	-	-	-	1,193	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		1,965	68	0	703	1,193	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		14,482	12,585	0	703	1,193	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04854	0.08240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		2,429	-	-	-	-	2,429	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		811	-	-	-	-	-	-	811	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		1,583	-	-	-	-	-	-	-	-	1,583	-	-	-	-
140	Distribution Metering		1,020	-	-	-	-	-	-	-	-	-	1,020	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,842	0	0	0	0	2,429	0	811	0	1,583	1,020	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.41579	0.00000	0.13878	0.00000	0.27089	0.17454	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		7,807	68	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00877	0.00000	0.09003	0.15284	0.31116	0.00000	0.10386	0.00000	0.20272	0.13061	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		20,324	12,585	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61925	0.00000	0.03458	0.05871	0.11952	0.00000	0.03989	0.00000	0.07787	0.05017	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		2,487	348	785	35	60	187	-	41	-	68	47	-	-	917
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		238	-	-	-	-	-	-	-	-	-	-	-	-	238
156	General & Intangible Plant Total		2,725	348	785	35	60	187	0	41	0	68	47	0	0	1,154
157	General & Intangible Plant Allocators		1.00000	0.12782	0.28796	0.01295	0.02199	0.06844	0.00000	0.01494	0.00000	0.02508	0.01727	0.00000	0.00000	0.42356
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0	21
170																
171	Total Accumulated Depreciation		23,070	12,934	785	738	1,253	2,616	0	852	0	1,651	1,067	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.56063	0.03401	0.03200	0.05432	0.11338	0.00000	0.03691	0.00000	0.07156	0.04624	0.00000	0.00000	0.05096
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		33,186	33,186	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(12,517)	(12,517)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		20,669	20,669	0	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	0.00000
180																
181	Transmission Gross Plant		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,965)	(68)	0	(703)	(1,193)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,281	522	0	3,679	8,080	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. E-5
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04252	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
187	Distribution Reserve		(5,842)	0	0	0	0	(2,429)	0	(811)	0	(1,583)	(1,020)	0	0	0
188	Distribution Net Plant		19,663	0	0	0	0	11,536	0	2,238	0	3,535	2,354	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58667	0.00000	0.11382	0.00000	0.17978	0.11973	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
192	General & Intangible Reserve		(2,725)	(348)	(785)	(35)	(60)	(187)	0	(41)	0	(68)	(47)	0	0	(1,154)
193	General & Intangible Net Plant		3,539	404	911	41	70	217	0	47	0	79	55	0	0	1,715
194	General & Intangible Net Plant Allocators		1.00000	0.11430	0.25751	0.01158	0.01966	0.06120	0.00000	0.01336	0.00000	0.02243	0.01544	0.00000	0.00000	0.48452
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(192)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(192)
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	0.00000	1.00000
205																
206	Total Gross Plant		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
207	Total Reserve		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
208	Total Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
209	Total Net Plant Allocators		1.00000	0.38592	0.01628	0.06647	0.14564	0.21001	0.00000	0.04084	0.00000	0.06459	0.04305	0.00000	0.00000	0.02720
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		567	567	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		196	-	-	196	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		419	-	-	-	419	-	-	-	-	-	-	-	-	-
219	Distribution Primary		434	-	-	-	-	434	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		72	-	-	-	-	-	-	72	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		20	-	-	-	-	-	-	-	-	20	-	-	-	-
224	Distribution Metering		15	-	-	-	-	-	-	-	-	-	15	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		101	14	32	1	2	8	-	2	-	3	2	-	-	37
228	Retail 100%, Class = Net Plant		(36)	(14)	(1)	(2)	(5)	(8)	-	(1)	-	(2)	(2)	-	-	(1)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PROCUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36
231	Total Construction Work in Progress Allocator		1.00000	0.36373	0.01625	0.10159	0.21704	0.22647	0.00000	0.03746	0.00000	0.01064	0.00798	0.00000	0.00000	0.01883
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		46	-	-	-	46	-	-	-	-	-	-	-	-	-
239	Distribution Primary		7	-	-	-	-	7	-	-	-	-	-	-	-	-
240	Labor		15	2	5	0	0	1	-	0	-	0	0	-	-	5
241	Plant Held for Future Use Total		93	20	5	8	46	8	0	0	0	0	0	0	0	5
242	Plant Held for Future Use Allocator		1.00000	0.21065	0.04983	0.08549	0.50115	0.08477	0.00000	0.00259	0.00000	0.00434	0.00299	0.00000	0.00000	0.05819
243																
244																
245	**Working Capital**															
246	Production Base Demand		213	213	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		491	-	491	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		413	-	413	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(1,761)	(205)	(526)	(24)	(49)	(129)	-	(26)	-	(66)	(60)	-	-	(676)
257	Retail 100%, Class = # Bills		1,150	-	-	-	-	-	-	-	-	-	-	-	-	1,150
258	Retail 100%, Class = Prod		(665)	(665)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		1,433	553	23	95	209	301	-	59	-	93	62	-	-	39
260	Retail 100%, Class = T&D		(285)	(4)	-	(31)	(66)	(100)	-	(22)	-	(37)	(24)	-	-	-
261	Retail 100%, Class = Metering		98	-	-	-	-	-	-	-	-	-	98	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(29)	(29)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,161	507	25	65	138	211	-	46	-	77	51	-	-	40
266	Gross Trans Plant		(37)	(2)	-	(11)	(24)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
268	Total Working Capital Allocator		1.00000	0.18740	0.19079	0.04204	0.09299	0.12692	0.00000	0.02532	0.00000	0.03028	0.05678	0.00000	0.00000	0.24748
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
273	Accumulated Depreciation		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
274	Net Electric Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
275	Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		93	20	5	8	46	8	0	0	0	0	0	0	0	5
277	Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
278	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	0	2,414	0	3,703	2,551	0	0	2,116
279	Total Rate Base Allocator		1.00000	0.37759	0.02280	0.06671	0.14651	0.20727	0.00000	0.04010	0.00000	0.06151	0.04238	0.00000	0.00000	0.03514
280																
281																
282	**Class Revenue**															
283	Present Revenue		8,788	3,210	1,133	938	-	1,419	-	669	-	208	278	1	-	933
284	Production Solar Demand		260	260	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		9,048	3,471	1,133	938	-	1,419	-	669	-	208	278	1	-	933
287	Wholesale 100%															
288	Total Class Revenue		9,048	3,471	1,133	938	0	1,419	0	669	0	208	278	1	0	933
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.38356	0.12523	0.10365	0.00000	0.15681	0.00000	0.07394	0.00000	0.02300	0.03068	0.00007	0.00000	0.10306
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		10,228	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,427
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		10,228	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,427
295	Function Allocator for Electric Revenue		1.00000	0.33777	0.09857	0.04347	0.09356	0.14946	0.00000	0.03149	0.00000	0.05171	0.05441	0.00000	0.00000	0.13955
296																
297																
298	**Revenue Credits**															
299	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
301	Distribution Primary		1	-	-	-	-	1	-	-	-	-	-	-	-	-
302	Distribution Secondary		9	-	-	-	-	-	-	9	-	-	-	-	-	-
303	Distribution Service		243	-	-	-	-	-	-	-	-	243	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		2	1	0	0	0	0	-	0	-	0	0	-	-	0
309	Total Revenue Credits		288	1	0	10	22	1	0	9	0	243	0	0	0	2
310	Total Revenue Credits Allocator		1.00000	0.00214	0.00013	0.03583	0.07671	0.00337	0.00000	0.03268	0.00000	0.84178	0.00024	0.00000	0.00000	0.00712
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		106	106	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		174	174	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		447	-	447	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		36	-	36	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		557	0	557	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		732	174	557	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23803	0.76197	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		21	-	-	21	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		47	-	-	-	47	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		70	2	0	22	47	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		126	-	-	-	-	126	-	-	-	-	-	-	-	-
346	Distribution Secondary		25	-	-	-	-	-	-	25	-	-	-	-	-	-
347	Distribution Service		73	-	-	-	-	-	-	-	-	73	-	-	-	-
348	Distribution Metering		70	-	-	-	-	-	-	-	-	-	70	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		293	0	0	0	0	126	0	25	0	73	70	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42848	0.00000	0.08432	0.00000	0.24909	0.23812	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
357	Retail 100%, Class = # Bills		565	-	-	-	-	-	-	-	-	-	-	-	-	565
358	Customer Accounting O&M		567	0	0	0	0	0	0	0	0	0	2	0	0	565
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	-	30
363	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	0	30
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		122	-	-	-	-	-	-	-	-	-	-	-	-	122

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		122	0	0	0	0	0	0	0	0	0	0	0	0	122
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		667	93	210	9	16	50	-	11	-	18	13	-	-	246
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		71	31	2	4	8	13	-	3	-	5	3	-	-	2
375	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	-	24
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		762	124	212	13	24	63	0	14	0	23	16	0	0	272
381	Admin & General O&M Allocators		1.00000	0.16320	0.27818	0.01766	0.03214	0.08253	0.00000	0.01802	0.00000	0.03025	0.02065	0.00000	0.00000	0.35737
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,576	300	769	35	71	189	0	38	0	96	87	0	0	989
389	Total O&M Allocators		1.00000	0.11651	0.29868	0.01371	0.02770	0.07320	0.00000	0.01493	0.00000	0.03731	0.03388	0.00000	0.00000	0.38408
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		2,576	300	769	35	71	189	-	38	-	96	87	-	-	989
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		989	989	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		70	70	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		98	98	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		212	212	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		1,368	1,368	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		99	-	-	99	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		213	-	-	-	213	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		326	12	0	102	213	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		1,695	1,380	0	102	213	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81439	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		368	-	-	-	-	368	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		92	-	-	-	-	-	-	92	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		141	-	-	-	-	-	-	-	-	141	-	-	-	-
426	Distribution Metering		218	-	-	-	-	-	-	-	-	-	218	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		820	0	0	0	0	368	0	92	0	141	218	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44925	0.00000	0.11260	0.00000	0.17183	0.26632	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		1,146	12	0	102	213	368	0	92	0	141	218	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01012	0.00000	0.08862	0.18586	0.32139	0.00000	0.08056	0.00000	0.12292	0.19053	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		2,514	1,380	0	102	213	368	0	92	0	141	218	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54888	0.00000	0.04039	0.08470	0.14647	0.00000	0.03671	0.00000	0.05602	0.08683	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		370	52	117	5	9	28	-	6	-	10	7	-	-	136
440	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		449	52	117	5	9	28	0	6	0	10	7	0	0	215
443	General & Intangible Plant Allocators		1.00000	0.11545	0.26009	0.01170	0.01986	0.06181	0.00000	0.01350	0.00000	0.02265	0.01560	0.00000	0.00000	0.47935
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		42	-	-	-	-	-	-	-	-	-	-	-	-	42
453	Retail 100%, Class = Net Plant		4	2	0	0	1	1	-	0	-	0	0	-	-	0
454	Retail 100%, Class = T&D		2	0	-	0	0	1	-	0	-	0	0	-	-	-
455	Retail 100%, Class = Metering		51	-	-	-	-	-	-	-	-	-	51	-	-	-
456	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	-	2	-	-	-	-	-	-
457	Retail 100%, Class = Prod		2	2	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		102	3	0	0	1	1	0	3	0	0	51	0	0	42
461																
462	Total Depreciation Expense		3,066	1,435	117	107	223	397	0	101	0	151	276	0	0	257
463	Total Depreciation Expense Allocators		1.00000	0.46816	0.03814	0.03498	0.07269	0.12964	0.00000	0.03296	0.00000	0.04941	0.09009	0.00000	0.00000	0.08393
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		71	10	23	1	2	5	-	1	-	2	1	-	-	26
468	Net Total Plant		542	209	9	36	79	114	-	22	-	35	23	-	-	15
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		613	219	31	37	81	119	0	23	0	37	25	0	0	41
474	Total Taxes Other Allocator		1.00000	0.35729	0.05113	0.06038	0.13148	0.19429	0.00000	0.03799	0.00000	0.06027	0.04024	0.00000	0.00000	0.06694
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	9,337	3,471	1,133	948	22	1,420	0	678	0	451	278	1	0	935
479	Total Oper. Exp. Before Tax	Line 20	6,251	1,953	918	179	374	704	0	163	0	284	388	0	0	1,287
480	Net Oper. Income (NOI) before Tax		3,086	1,518	216	769	(352)	716	0	516	0	167	(110)	1	0	(353)
481	Interest Expense	Line 8 x WACC	1,106	418	25	74	162	229	-	44	-	68	47	-	-	39
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	1,980	1,101	190	695	(514)	486	-	471	-	99	(157)	1	-	(392)
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	1,980	1,101	190	695	(514)	486	0	471	0	99	(157)	1	0	(392)
486	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
487	State Temporary Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)
488	State Taxable Income	Ln 485:487	116	286	150	590	(736)	147	0	398	0	(26)	(239)	1	0	(455)
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	6	16	8	32	(40)	8	-	22	-	(1)	(13)	0	-	(25)
491	State Income Tax (Def.)	Ln 487 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	112	62	11	38	(28)	27	-	26	-	6	(8)	0	-	(21)
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	1,980	1,101	190	695	(514)	486	-	471	-	99	(157)	1	-	(392)
497	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
498	Fed Temporary Differences	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
499	State Income Tax Exp. (Cur.)	Line 490	(6)	(16)	(8)	(32)	40	(8)	-	(22)	-	1	13	(0)	-	25
500	Fed. Taxable Income	Ln 496:499	171	297	143	561	(688)	150	-	378	-	(20)	(223)	1	-	(428)
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	36	62	30	118	(145)	32	-	79	-	(4)	(47)	0	-	(90)
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	36	62	30	118	(145)	32	-	79	-	(4)	(47)	0	-	(90)
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PROCUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(22)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
511	Total Federal Income Tax Exp.	Ln 504:510	151	90	30	129	(119)	65	-	84	-	3	(42)	0	-	(89)
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	42	78	38	150	(185)	40	-	101	-	(6)	(60)	0	-	(115)
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	476	208	10	27	57	86	-	19	-	32	21	-	-	16
515	Total Direct Adjs.	Ln 492 + Ln 509	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
517	Total Amortization of ITC	Line 507	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
520	Total Income Tax Expense	Ln 513:519	240	142	40	166	(150)	88	-	110	-	7	(52)	0	-	(111)
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	26.08%	25.93%	25.51%	25.46%	25.01%	25.89%	0.00%	25.47%	0.00%	26.33%	24.94%	25.35%	0.00%	25.22%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
527	Interest Expense	Line 8 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
534	Temporary Diff Federal	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
535	Deferred Tax Federal	Ln 534 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13
536	Base for FIT Computation	Ln 526:535	1,182	324	27	101	232	301	-	49	-	63	47	-	-	40
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	314	86	7	27	62	80	-	13	-	17	12	-	-	11
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
543	Total FIT before Adding Deferred	Ln 538:542	59	(48)	(1)	17	43	46	-	3	-	(1)	1	-	-	(1)
544	Total FIT - Deferred	Line 535	392	171	8	22	47	71	-	16	-	26	17	-	-	13
545	Total FIT - Current & Deferred	Ln 543:544	451	123	8	39	90	117	-	19	-	25	18	-	-	12
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
549	Interest Expense	Line 27 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
551	Temporary State Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
553	Net FIT Allowable	Line 545	451	123	8	39	90	117	-	19	-	25	18	-	-	12
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
555	Base for SIT Computation	Ln 548:554	1,541	429	35	130	298	389	-	63	-	83	61	-	-	52
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	90	25	2	8	17	23	-	4	-	5	4	-	-	3
558	Total SIT - Deferred	Line 552	106	46	2	6	13	19	-	4	-	7	5	-	-	4
559	Total SIT - Current & Deferred	Ln 557:558	196	71	4	14	30	42	-	8	-	12	8	-	-	7
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	624	184	12	51	117	155	-	26	-	35	25	-	-	18
564	Total Income Tax Allocator		1.00000	0.29557	0.01861	0.08211	0.18742	0.24850	0.00000	0.04142	0.00000	0.05669	0.04059	0.00000	0.00000	0.02909
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	-	345,442	-	17,174	34,202	-	-	8,869
3	Accum. Depreciation & Amort.	Line 171	(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	-	(93,775)	-	(5,385)	(10,497)	-	-	(3,865)
4	Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	-	251,667	-	11,789	23,704	-	-	5,004
5	Construction Work in Progress	Line 230	154,516	52,602	1,971	15,859	33,882	41,956	-	7,910	-	67	151	-	-	119
6	Plant Held for Future Use	Line 241	7,002	1,473	292	645	3,783	759	-	26	-	1	3	-	-	18
7	Working Capital	Line 267	119,805	31,524	26,910	7,634	16,885	27,351	-	6,219	-	220	1,246	-	-	1,815
8	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	-	265,822	-	12,078	25,104	-	-	6,955
9																
10	Revenue															
11	Class Revenue	Line 288	646,531	248,636	80,832	66,903	-	101,213	-	47,728	-	14,847	19,804	48	-	66,522
12	Revenue Credits	Line 309	4,621	47	2	841	1,801	94	-	1,038	-	792	1	-	-	7
13	Total Revenue		651,153	248,682	80,834	67,744	1,801	101,307	-	48,765	-	15,639	19,805	48	-	66,529
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	106,841	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,252
17	Depreciation	Line 462	196,112	108,255	7,394	8,732	18,144	38,400	-	11,129	-	494	2,718	-	-	846
18	Tax Other Than Income Tax	Line 473	42,651	16,521	1,982	3,014	6,563	11,508	-	2,565	-	121	243	-	-	135
19	Gain/Loss on Disposition	Line 474	(292)	(117)	(4)	(22)	(48)	(81)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		345,312	147,292	58,022	14,598	30,467	68,044	-	17,911	-	927	3,818	-	-	4,233
21	Income Tax Expense	Line 520	39,271	7,378	4,877	11,110	(12,179)	(568)	-	5,494	-	3,612	3,818	12	-	15,717
22	Total Operating Expense		384,583	154,670	62,899	25,708	18,288	67,475	-	23,405	-	4,540	7,636	12	-	19,950
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	266,570	94,012	17,935	42,037	(16,488)	33,831	-	25,360	-	11,099	12,169	36	-	46,579
26	Net Operating Income Required	Ln 8 x Ln 34	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(21,595)	(19,253)	12,200	20,435	(63,927)	(45,815)	-	7,798	-	10,301	10,511	36	-	46,119
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(29,008)	(25,862)	16,389	27,450	(85,871)	(61,542)	-	10,475	-	13,837	14,119	48	-	61,951
30																
31	Total Class Cost of Service	Ln 26+22-12	668,126	267,888	68,631	46,468	63,927	147,028	-	39,930	-	4,546	9,293	12	-	20,402
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.11%	5.48%	20.66%	12.86%	-2.30%	2.81%	0.00%	9.54%	0.00%	91.90%	48.48%	0.00%	0.00%	669.71%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	646,531	248,636	80,832	66,903	-	101,213		47,728		14,847	19,804	48		66,522
37		Ln 29	29,008	25,862	(16,389)	(27,450)	85,871	61,542		(10,475)		(13,837)	(14,119)	(48)		(61,951)
38		Ln 37 / Ln 36	4.49%	10.40%	-20.27%	-41.03%	#DIV/0!	60.80%		-21.95%		-93.20%	-71.29%	-100.28%		-93.13%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		1,691,804	1,691,804	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		141,171	141,171	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		154,919	154,919	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		515,051	515,051	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,502,944	2,502,944	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		20,631	20,631	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,213	1,213	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		10,758	10,758	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		11,950	11,950	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		346,045	-	-	346,045	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		754,973	-	-	-	754,973	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		10,668	-	-	10,668	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03853	0.00000	0.30851	0.65296	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		3,659,182	2,547,496	0	356,713	754,973	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.69619	0.00000	0.09748	0.20632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		1,349,236	-	-	-	-	1,349,236	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		335,751	-	-	-	-	-	-	335,751	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		16,693	-	-	-	-	-	-	-	-	16,693	-	-	-	-
72	Distribution Metering		33,201	-	-	-	-	-	-	-	-	-	33,201	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77771	0.00000	0.19353	0.00000	0.00962	0.01914	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		2,891,118	44,552	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01541	0.00000	0.12338	0.26114	0.46668	0.00000	0.11613	0.00000	0.00577	0.01148	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		5,394,062	2,547,496	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47228	0.00000	0.06613	0.13996	0.25013	0.00000	0.06224	0.00000	0.00309	0.00616	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		237,413	56,779	107,252	6,210	10,542	38,944	-	9,691	-	482	1,001	-	-	6,512
86	Retail 100%, Class = # Bills		2,919	-	-	-	-	-	-	-	-	-	-	-	-	2,919
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
89	General & Intangible Plant Allocators		1.00000	0.23625	0.44626	0.02584	0.04387	0.16204	0.00000	0.04032	0.00000	0.00200	0.00416	0.00000	0.00000	0.03924
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(563)	-	-	-	-	-	-	-	-	-	-	-	-	(563)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
104																
105	Total Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
106	Total Gross Electric Plant Allocators		1.00000	0.46226	0.01904	0.06442	0.13588	0.24640	0.00000	0.06132	0.00000	0.00305	0.00607	0.00000	0.00000	0.00157
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		688,744	688,744	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		86,903	86,903	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		108,157	108,157	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		60,249	60,249	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		944,053	944,053	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		3,534	3,534	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		509	509	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		639	639	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		55,944	-	-	55,944	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		97,145	-	-	-	97,145	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		1,280	-	-	1,280	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		159,534	5,164	0	57,225	97,145	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03237	0.00000	0.35870	0.60893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		1,103,587	949,217	0	57,225	97,145	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86012	0.00000	0.05185	0.08803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		234,698	-	-	-	-	234,698	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		89,291	-	-	-	-	-	-	89,291	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		5,162	-	-	-	-	-	-	-	-	5,162	-	-	-	-
140	Distribution Metering		10,034	-	-	-	-	-	-	-	-	-	10,034	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		339,185	0	0	0	0	234,698	0	89,291	0	5,162	10,034	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.69195	0.00000	0.26325	0.00000	0.01522	0.02958	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		498,719	5,164	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01035	0.00000	0.11474	0.19479	0.47060	0.00000	0.17904	0.00000	0.01035	0.02012	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		1,442,772	949,217	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65791	0.00000	0.03966	0.06733	0.16267	0.00000	0.06189	0.00000	0.00358	0.00695	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		109,849	26,271	49,625	2,873	4,878	18,019	-	4,484	-	223	463	-	-	3,013
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	-	782
156	General & Intangible Plant Total		110,631	26,271	49,625	2,873	4,878	18,019	0	4,484	0	223	463	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.23747	0.44856	0.02597	0.04409	0.16288	0.00000	0.04053	0.00000	0.00202	0.00419	0.00000	0.00000	0.03430
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	0	70
170																
171	Total Accumulated Depreciation		1,553,473	975,488	49,625	60,098	102,023	252,717	0	93,775	0	5,385	10,497	0	0	3,865
172	Total Accum Deprec Allocators		1.00000	0.62794	0.03194	0.03869	0.06567	0.16268	0.00000	0.06036	0.00000	0.00347	0.00676	0.00000	0.00000	0.00249
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		2,502,944	2,502,944	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(944,053)	(944,053)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,558,891	1,558,891	0	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	0.00000
180																
181	Transmission Gross Plant		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(159,534)	(5,164)	0	(57,225)	(97,145)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		996,704	39,388	0	299,489	657,828	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03952	0.00000	0.30048	0.66000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
187	Distribution Reserve		(339,185)	0	0	0	0	(234,698)	0	(89,291)	0	(5,162)	(10,034)	0	0	0
188	Distribution Net Plant		1,395,695	0	0	0	0	1,114,538	0	246,460	0	11,530	23,167	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.79855	0.00000	0.17659	0.00000	0.00826	0.01660	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
192	General & Intangible Reserve		(110,631)	(26,271)	(49,625)	(2,873)	(4,878)	(18,019)	0	(4,484)	0	(223)	(463)	0	0	(3,795)
193	General & Intangible Net Plant		129,701	30,508	57,627	3,337	5,665	20,925	0	5,207	0	259	538	0	0	5,637
194	General & Intangible Net Plant Allocators		1.00000	0.23521	0.44431	0.02573	0.04367	0.16133	0.00000	0.04015	0.00000	0.00200	0.00415	0.00000	0.00000	0.04346
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(633)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(633)
204	Other Net Plant Allocators		1.00000	0.00000	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99998
205																
206	Total Gross Plant		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
207	Total Reserve		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
208	Total Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
209	Total Net Plant Allocators		1.00000	0.39918	0.01412	0.07422	0.16261	0.27828	0.00000	0.06168	0.00000	0.00289	0.00581	0.00000	0.00000	0.00123
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		42,756	42,756	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		5,479	5,479	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		3,579	3,579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		771	771	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		15,938	-	-	15,938	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		34,111	-	-	-	34,111	-	-	-	-	-	-	-	-	-
219	Distribution Primary		41,957	-	-	-	-	41,957	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		7,891	-	-	-	-	-	-	7,891	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		65	-	-	-	-	-	-	-	-	65	-	-	-	-
224	Distribution Metering		147	-	-	-	-	-	-	-	-	-	147	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		4,444	1,063	2,008	116	197	729	-	181	-	9	19	-	-	122
228	Retail 100%, Class = Net Plant		(2,622)	(1,047)	(37)	(195)	(426)	(730)	-	(162)	-	(8)	(15)	-	-	(3)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119
231	Total Construction Work in Progress Allocator		1.00000	0.34043	0.01275	0.10264	0.21928	0.27153	0.00000	0.05119	0.00000	0.00043	0.00097	0.00000	0.00000	0.00077
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		1,037	1,037	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		281	281	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		629	-	-	629	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		3,755	-	-	-	3,755	-	-	-	-	-	-	-	-	-
239	Distribution Primary		653	-	-	-	-	653	-	-	-	-	-	-	-	-
240	Labor		647	155	292	17	29	106	-	26	-	1	3	-	-	18
241	Plant Held for Future Use Total		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
242	Plant Held for Future Use Allocator		1.00000	0.21041	0.04173	0.09218	0.54034	0.10846	0.00000	0.00377	0.00000	0.00019	0.00039	0.00000	0.00000	0.00253
243																
244																
245	**Working Capital**															
246	Production Base Demand		16,056	16,056	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		1,671	1,671	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		1,823	1,823	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		31,028	-	31,028	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		26,088	-	26,088	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		240	240	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(73,036)	(15,472)	(33,257)	(1,965)	(3,971)	(12,452)	-	(2,895)	-	(214)	(587)	-	-	(2,223)
257	Retail 100%, Class = # Bills		3,779	-	-	-	-	-	-	-	-	-	-	-	-	3,779
258	Retail 100%, Class = Prod		(50,157)	(50,157)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		104,518	41,721	1,476	7,757	16,995	29,085	-	6,446	-	302	607	-	-	128
260	Retail 100%, Class = T&D		(20,721)	(319)	-	(2,557)	(5,411)	(9,670)	-	(2,406)	-	(120)	(238)	-	-	-
261	Retail 100%, Class = Metering		962	-	-	-	-	-	-	-	-	-	962	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(2,175)	(2,175)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		82,748	38,251	1,575	5,331	11,244	20,389	-	5,074	-	252	502	-	-	130
266	Gross Trans Plant		(3,020)	(116)	-	(932)	(1,972)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
268	Total Working Capital Allocator		1.00000	0.26313	0.22462	0.06372	0.14094	0.22830	0.00000	0.05191	0.00000	0.00184	0.01040	0.00000	0.00000	0.01515
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
273	Accumulated Depreciation		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
274	Net Electric Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
275	Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
277	Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
278	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	0	265,822	0	12,078	25,104	0	0	6,955
279	Total Rate Base Allocator		1.00000	0.39306	0.01990	0.07496	0.16463	0.27639	0.00000	0.06094	0.00000	0.00277	0.00576	0.00000	0.00000	0.00159
280																
281																
282	**Class Revenue**															
283	Present Revenue		626,909	229,013	80,832	66,903	-	101,213	-	47,728	-	14,847	19,804	48	-	66,522
284	Production Solar Demand		19,623	19,623	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		646,531	248,636	80,832	66,903	-	101,213	-	47,728	-	14,847	19,804	48	-	66,522
287	Wholesale 100%															
288	Total Class Revenue		646,531	248,636	80,832	66,903	0	101,213	0	47,728	0	14,847	19,804	48	0	66,522
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.38457	0.12502	0.10348	0.00000	0.15655	0.00000	0.07382	0.00000	0.02296	0.03063	0.00007	0.00000	0.10289
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		633,477	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,692
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		633,477	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,692
295	Function Allocator for Electric Revenue		1.00000	0.41131	0.10065	0.05714	0.12298	0.23314	0.00000	0.05600	0.00000	0.00272	0.00865	0.00000	0.00000	0.00741
296																
297																
298	**Revenue Credits**															
299	Transmission		832	-	-	832	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		1,781	-	-	-	1,781	-	-	-	-	-	-	-	-	-
301	Distribution Primary		61	-	-	-	-	61	-	-	-	-	-	-	-	-
302	Distribution Secondary		1,030	-	-	-	-	-	-	1,030	-	-	-	-	-	-
303	Distribution Service		791	-	-	-	-	-	-	-	-	791	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	-	7
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		119	47	2	9	20	33	-	7	-	0	1	-	-	0
309	Total Revenue Credits		4,621	47	2	841	1,801	94	0	1,038	0	792	1	0	0	7
310	Total Revenue Credits Allocator		1.00000	0.01009	0.00051	0.18201	0.38966	0.02029	0.00000	0.22453	0.00000	0.17131	0.00015	0.00000	0.00000	0.00146
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		7,996	7,996	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		682	682	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		3,262	3,262	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		13,134	13,134	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		28,258	-	28,258	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		2,563	-	2,563	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		2,290	-	2,290	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		2,140	-	2,140	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		35,251	0	35,251	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		48,385	13,134	35,251	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.27144	0.72856	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		1,749	-	-	1,749	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		3,815	-	-	-	3,815	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		30	-	-	30	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		5,719	124	0	1,779	3,815	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02176	0.00000	0.31103	0.66721	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		12,142	-	-	-	-	12,142	-	-	-	-	-	-	-	-
346	Distribution Secondary		2,724	-	-	-	-	-	-	2,724	-	-	-	-	-	-
347	Distribution Service		238	-	-	-	-	-	-	-	-	238	-	-	-	-
348	Distribution Metering		687	-	-	-	-	-	-	-	-	-	687	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		15,791	0	0	0	0	12,142	0	2,724	0	238	687	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.76892	0.00000	0.17247	0.00000	0.01509	0.04352	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		17	-	-	-	-	-	-	-	-	-	17	-	-	-
357	Retail 100%, Class = # Bills		1,859	-	-	-	-	-	-	-	-	-	-	-	-	1,859
358	Customer Accounting O&M		1,875	0	0	0	0	0	0	0	0	0	17	0	0	1,859
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	-	99
363	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	0	99
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		400	-	-	-	-	-	-	-	-	-	-	-	-	400

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		400	0	0	0	0	0	0	0	0	0	0	0	0	400
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		29,447	7,042	13,303	770	1,308	4,830	-	1,202	-	60	124	-	-	808
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		5,046	2,332	96	325	686	1,243	-	309	-	15	31	-	-	8
375	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		34,572	9,375	13,399	1,095	1,993	6,074	0	1,511	0	75	155	0	0	895
381	Admin & General O&M Allocators		1.00000	0.27117	0.38756	0.03168	0.05765	0.17568	0.00000	0.04372	0.00000	0.00217	0.00448	0.00000	0.00000	0.02588
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		106,841	22,633	48,650	2,874	5,809	18,216	0	4,235	0	313	859	0	0	3,252
389	Total O&M Allocators		1.00000	0.21184	0.45535	0.02690	0.05437	0.17050	0.00000	0.03964	0.00000	0.00293	0.00804	0.00000	0.00000	0.03044
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		106,841	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,252
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		74,571	74,571	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		5,271	5,271	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		7,417	7,417	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		15,953	15,953	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		103,212	103,212	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		381	381	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		220	220	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		251	251	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		8,033	-	-	8,033	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		17,339	-	-	-	17,339	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		235	-	-	235	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		26,482	875	0	8,268	17,339	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03303	0.00000	0.31221	0.65476	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		129,693	104,086	0	8,268	17,339	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80256	0.00000	0.06375	0.13369	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		35,581	-	-	-	-	35,581	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		10,166	-	-	-	-	-	-	10,166	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		459	-	-	-	-	-	-	-	-	459	-	-	-	-
426	Distribution Metering		2,148	-	-	-	-	-	-	-	-	-	2,148	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		48,355	0	0	0	0	35,581	0	10,166	0	459	2,148	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.73584	0.00000	0.21023	0.00000	0.00950	0.04443	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		74,837	875	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01169	0.00000	0.11048	0.23170	0.47545	0.00000	0.13584	0.00000	0.00614	0.02871	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		178,048	104,086	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58460	0.00000	0.04644	0.09739	0.19984	0.00000	0.05709	0.00000	0.00258	0.01207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		16,359	3,912	7,390	428	726	2,684	-	668	-	33	69	-	-	449
440	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	-	259
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		16,619	3,912	7,390	428	726	2,684	0	668	0	33	69	0	0	708
443	General & Intangible Plant Allocators		1.00000	0.23542	0.44470	0.02575	0.04371	0.16148	0.00000	0.04018	0.00000	0.00200	0.00415	0.00000	0.00000	0.04261
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		137	-	-	-	-	-	-	-	-	-	-	-	-	137
453	Retail 100%, Class = Net Plant		289	115	4	21	47	80	-	18	-	1	2	-	-	0
454	Retail 100%, Class = T&D		118	2	-	15	31	55	-	14	-	1	1	-	-	-
455	Retail 100%, Class = Metering		498	-	-	-	-	-	-	-	-	-	498	-	-	-
456	Retail 100%, Class = Dist Secondary		264	-	-	-	-	-	-	264	-	-	-	-	-	-
457	Retail 100%, Class = Prod		139	139	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		1,445	256	4	36	78	136	0	295	0	2	501	0	0	138
461																
462	Total Depreciation Expense		196,112	108,255	7,394	8,732	18,144	38,400	0	11,129	0	494	2,718	0	0	846
463	Total Depreciation Expense Allocators		1.00000	0.55201	0.03771	0.04452	0.09252	0.19581	0.00000	0.05675	0.00000	0.00252	0.01386	0.00000	0.00000	0.00431
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		3,153	754	1,424	82	140	517	-	129	-	6	13	-	-	86
468	Net Total Plant		39,498	15,767	558	2,931	6,423	10,991	-	2,436	-	114	229	-	-	48
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		42,651	16,521	1,982	3,014	6,563	11,508	0	2,565	0	121	243	0	0	135
474	Total Taxes Other Allocator		1.00000	0.38735	0.04648	0.07066	0.15387	0.26983	0.00000	0.06014	0.00000	0.00283	0.00569	0.00000	0.00000	0.00316
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	651,153	248,682	80,834	67,744	1,801	101,307	0	48,765	0	15,639	19,805	48	0	66,529
479	Total Oper. Exp. Before Tax	Line 20	345,312	147,292	58,022	14,598	30,467	68,044	0	17,911	0	927	3,818	0	0	4,233
480	Net Oper. Income (NOI) before Tax		305,841	101,390	22,812	53,147	(28,667)	33,263	0	30,855	0	14,711	15,987	48	0	62,296
481	Interest Expense	Line 8 x WACC	80,141	31,500	1,595	6,008	13,193	22,150	-	4,884	-	222	461	-	-	128
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	225,700	69,890	21,217	47,139	(41,860)	11,113	-	25,971	-	14,489	15,525	48	-	62,168
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	225,700	69,890	21,217	47,139	(41,860)	11,113	0	25,971	0	14,489	15,525	48	0	62,168
486	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
487	State Temporary Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)
488	State Taxable Income	Ln 485:487	92,811	8,462	18,687	38,579	(59,917)	(21,631)	0	17,823	0	14,084	14,719	48	0	61,959
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	5,105	465	1,028	2,122	(3,295)	(1,190)	-	980	-	775	810	3	-	3,408
491	State Income Tax (Def.)	Ln 487 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	12,663	3,960	1,172	2,609	(2,268)	673	-	1,444	-	798	855	3	-	3,420
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	225,700	69,890	21,217	47,139	(41,860)	11,113	-	25,971	-	14,489	15,525	48	-	62,168
497	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
498	Fed Temporary Differences	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
499	State Income Tax Exp. (Cur.)	Line 490	(5,105)	(465)	(1,028)	(2,122)	3,295	1,190	-	(980)	-	(775)	(810)	(3)	-	(3,408)
500	Fed. Taxable Income	Ln 496:499	92,065	10,011	17,742	36,737	(56,029)	(19,368)	-	17,110	-	13,323	13,936	45	-	58,558
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	19,334	2,102	3,726	7,715	(11,766)	(4,067)	-	3,593	-	2,798	2,926	9	-	12,297
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	19,334	2,102	3,726	7,715	(11,766)	(4,067)	-	3,593	-	2,798	2,926	9	-	12,297
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(1,587)	(734)	(30)	(102)	(216)	(391)	-	(97)	-	(5)	(10)	-	-	(2)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
511	Total Federal Income Tax Exp.	Ln 504:510	28,238	4,172	3,736	8,606	(9,689)	(839)	-	4,151	-	2,820	2,972	9	-	12,300
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	24,438	2,568	4,754	9,837	(15,061)	(5,257)	-	4,573	-	3,572	3,736	12	-	15,705
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	33,917	15,679	646	2,185	4,609	8,357	-	2,080	-	103	206	-	-	53
515	Total Direct Adjs.	Ln 492 + Ln 509	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
517	Total Amortization of ITC	Line 507	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
518	Total Amortization of PTC	Line 508	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	39,271	7,378	4,877	11,110	(12,179)	(568)	-	5,494	-	3,612	3,818	12	-	15,717
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.81%	26.03%	25.44%	25.49%	25.01%	27.66%	0.00%	25.59%	0.00%	25.37%	25.39%	25.35%	0.00%	25.35%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
527	Interest Expense	Line 8 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
535	Deferred Tax Federal	Ln 534 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
536	Base for FIT Computation	Ln 526:535	88,355	24,401	1,702	8,203	18,853	29,043	-	5,352	-	206	462	-	-	132
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	23,487	6,486	452	2,181	5,011	7,720	-	1,423	-	55	123	-	-	35
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
543	Total FIT before Adding Deferred	Ln 538:542	6,032	(3,628)	(39)	1,374	3,507	4,454	-	364	-	(4)	8	-	-	(4)
544	Total FIT - Deferred	Line 535	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
545	Total FIT - Current & Deferred	Ln 543:544	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
549	Interest Expense	Line 27 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
551	Temporary State Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
553	Net FIT Allowable	Line 545	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	115,042	32,367	2,216	10,590	24,299	37,552	-	6,971	-	271	605	-	-	172
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	6,696	1,884	129	616	1,414	2,186	-	406	-	16	35	-	-	10
558	Total SIT - Deferred	Line 552	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
559	Total SIT - Current & Deferred	Ln 557:558	14,254	5,378	273	1,103	2,441	4,048	-	869	-	39	81	-	-	22
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
564	Total Income Tax Allocator		1.00000	0.29857	0.01576	0.08953	0.20436	0.32157	0.00000	0.06109	0.00000	0.00248	0.00535	0.00000	0.00000	0.00128
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 15
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	21,394	10,731	525	1,385	2,922	5,724	-	-	-	0	106	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	-	-	-	(0)	(32)	-	-	(0)
4	Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	-	-	-	0	73	-	-	1
5	Construction Work in Progress	Line 230	590	217	10	61	129	173	-	-	-	0	0	-	-	0
6	Plant Held for Future Use	Line 241	28	6	1	2	14	3	-	-	-	0	0	-	-	0
7	Working Capital	Line 267	472	130	132	29	64	113	-	-	-	0	4	-	-	0
8	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	-	-	-	0	77	-	-	1
9																
10	Revenue															
11	Class Revenue	Line 288	2,075	809	257	213	-	322	-	152	-	47	63	0	-	212
12	Revenue Credits	Line 309	11	0	0	3	7	0	-	-	-	0	0	-	-	0
13	Total Revenue		2,086	809	257	216	7	322	-	152	-	47	63	0	-	212
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	443	93	238	11	22	75	-	-	-	0	3	-	-	0
17	Depreciation	Line 462	752	446	36	33	69	158	-	-	-	0	8	-	-	0
18	Tax Other Than Income Tax	Line 473	163	68	10	12	25	47	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition	Line 474	(1)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		1,356	607	284	56	116	281	-	-	-	0	12	-	-	1
21	Income Tax Expense	Line 520	39	(24)	(11)	32	(46)	(27)	-	38	-	12	12	0	-	53
22	Total Operating Expense		1,395	583	273	87	70	254	-	38	-	12	24	0	-	54
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	690	227	(16)	129	(63)	68	-	113	-	35	39	0	-	158
26	Net Operating Income Required	Ln 8 x Ln 34	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(402)	(240)	(44)	46	(244)	(260)	-	113	-	35	34	0	-	158
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(540)	(322)	(59)	62	(328)	(349)	-	152	-	47	45	0	-	212
30																
31	Total Class Cost of Service	Ln 26+22-12	2,477	1,049	301	167	244	582	-	38	-	12	29	0	-	54
32																
33	Rate of Return Earned	Ln 25 / Ln 8	4.18%	3.21%	-3.71%	10.31%	-2.30%	1.37%	0.00%	0.00%	0.00%	25281.50%	50.27%	0.00%	0.00%	18459.23%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	2,075	809	257	213	-	322		152		47	63	0		212
37		Ln 29	540	322	59	(62)	328	349		(152)		(47)	(45)	(0)		(212)
38		Ln 37 / Ln 36	26.01%	39.84%	22.91%	-29.18%	#DIV/0!	108.56%		-100.28%		-100.26%	-72.15%	-100.28%		-100.01%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,971	6,971	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		582	582	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		638	638	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		2,122	2,122	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,313	10,313	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,321	-	-	1,321	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,882	-	-	-	2,882	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		41	-	-	41	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,740	10,497	0	1,362	2,882	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71213	0.00000	0.09237	0.19550	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,564	-	-	-	-	5,564	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
72	Distribution Metering		102	-	-	-	-	-	-	-	-	-	102	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98188	0.00000	0.00000	0.00000	0.00003	0.01808	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		10,093	184	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01819	0.00000	0.13490	0.28551	0.55123	0.00000	0.00000	0.00000	0.00002	0.01015	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		20,406	10,497	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51439	0.00000	0.06672	0.14122	0.27264	0.00000	0.00000	0.00000	0.00001	0.00502	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		988	234	525	24	40	161	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		988	234	525	24	40	161	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.23680	0.53164	0.02399	0.04073	0.16254	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00117
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1C
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
104																
105	Total Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.50157	0.02455	0.06475	0.13658	0.26756	0.00000	0.00000	0.00000	0.00001	0.00493	0.00000	0.00000	0.00005
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,838	2,838	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		358	358	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		446	446	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		248	248	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890	3,890	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		214	-	-	214	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		371	-	-	-	371	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		611	21	0	218	371	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,500	3,911	0	218	371	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04853	0.08239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		968	-	-	-	-	968	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 4G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
140	Distribution Metering		31	-	-	-	-	-	-	-	-	-	31	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		999	0	0	0	0	968	0	0	0	0	31	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.96893	0.00000	0.00000	0.00000	0.00006	0.03101	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,609	21	0	218	371	968	0	0	0	0	31	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01322	0.00000	0.13573	0.23041	0.60136	0.00000	0.00000	0.00000	0.00004	0.01924	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		5,499	3,911	0	218	371	968	0	0	0	0	31	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71122	0.00000	0.03972	0.06743	0.17599	0.00000	0.00000	0.00000	0.00001	0.00563	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		457	108	243	11	19	74	-	-	-	0	1	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		457	108	243	11	19	74	0	0	0	0	1	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.23683	0.53172	0.02400	0.04074	0.16256	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00102
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	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	0.00000
163																
164	Other															
165	Labor		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	0
170																
171	Total Accumulated Depreciation		5,956	4,019	243	229	389	1,042	0	0	0	0	32	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.67482	0.04080	0.03851	0.06538	0.17496	0.00000	0.00000	0.00000	0.00001	0.00544	0.00000	0.00000	0.00008
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,313	10,313	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,890)	(3,890)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,423	6,423	0	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	0.00000
180																
181	Transmission Gross Plant		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(611)	(21)	0	(218)	(371)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,816	162	0	1,143	2,511	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04253	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
187	Distribution Reserve		(999)	0	0	0	0	(968)	0	0	0	(0)	(31)	0	0	0
188	Distribution Net Plant		4,667	0	0	0	0	4,596	0	0	0	0	72	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98465	0.00000	0.00000	0.00000	0.00003	0.01532	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		988	234	525	24	40	161	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(457)	(108)	(243)	(11)	(19)	(74)	0	0	0	(0)	(1)	0	0	(0)
193	General & Intangible Net Plant		531	126	282	13	22	86	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.23676	0.53157	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00130
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	(0)
202	Other Reserve		(0)	(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	(0)
204	Other Net Plant Allocators		1.00000	0.00015	0.00035	0.00002	0.00003	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99935
205																
206	Total Gross Plant		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
207	Total Reserve		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
208	Total Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
209	Total Net Plant Allocators		1.00000	0.43473	0.01828	0.07487	0.16405	0.30329	0.00000	0.00000	0.00000	0.00001	0.00474	0.00000	0.00000	0.00004
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		176	176	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		61	-	-	61	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		130	-	-	-	130	-	-	-	-	-	-	-	-	-
219	Distribution Primary		173	-	-	-	-	173	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		18	4	10	0	1	3	-	-	-	0	0	-	-	0
228	Retail 100%, Class = Net Plant		(10)	(4)	(0)	(1)	(2)	(3)	-	-	-	(0)	(0)	-	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.36752	0.01636	0.10265	0.21929	0.29336	0.00000	0.00000	0.00000	0.00000	0.00079	0.00000	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14	-	-	-	14	-	-	-	-	-	-	-	-	-
239	Distribution Primary		3	-	-	-	-	3	-	-	-	-	-	-	-	-
240	Labor		3	1	1	0	0	0	-	-	-	0	0	-	-	0
241	Plant Held for Future Use Total		28	6	1	2	14	3	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.22036	0.05194	0.08943	0.52421	0.11368	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00008
243																
244																
245	**Working Capital**															
246	Production Base Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		152	-	152	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		128	-	128	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(303)	(64)	(163)	(7)	(15)	(51)	-	-	-	(0)	(2)	-	-	(0)
257	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
258	Retail 100%, Class = Prod		(207)	(207)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		395	172	7	30	65	120	-	-	-	0	2	-	-	0
260	Retail 100%, Class = T&D		(72)	(1)	-	(10)	(21)	(40)	-	-	-	(0)	(1)	-	-	-
261	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	-	3	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(9)	(9)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		314	158	8	20	43	84	-	-	-	0	2	-	-	0
266	Gross Trans Plant		(12)	(0)	-	(4)	(8)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
268	Total Working Capital Allocator		1.00000	0.27512	0.27914	0.06172	0.13651	0.23888	0.00000	0.00000	0.00000	0.00001	0.00815	0.00000	0.00000	0.00047
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
273	Accumulated Depreciation		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
274	Net Electric Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
275	Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 4G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		28	6	1	2	14	3	0	0	0	0	0	0	0	0
277	Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
278	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	0	0	0	0	77	0	0	1
279	Total Rate Base Allocator		1.00000	0.42741	0.02572	0.07551	0.16583	0.30078	0.00000	0.00000	0.00000	0.00001	0.00469	0.00000	0.00000	0.00005
280																
281																
282	**Class Revenue**															
283	Present Revenue		1,994	728	257	213	-	322	-	152	-	47	63	0	-	212
284	Production Solar Demand		81	81	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		2,075	809	257	213	-	322	-	152	-	47	63	0	-	212
287	Wholesale 100%															
288	Total Class Revenue		2,075	809	257	213	0	322	0	152	0	47	63	0	0	212
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39004	0.12391	0.10256	0.00000	0.15516	0.00000	0.07317	0.00000	0.02276	0.03036	0.00007	0.00000	0.10198
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		2,448	1,074	312	138	297	609	-	-	-	0	17	-	-	1
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		2,448	1,074	312	138	297	609	-	-	-	0	17	-	-	1
295	Function Allocator for Electric Revenue		1.00000	0.43858	0.12756	0.05645	0.12148	0.24879	0.00000	0.00000	0.00000	0.00001	0.00691	0.00000	0.00000	0.00024
296																
297																
298	**Revenue Credits**															
299	Transmission		3	-	-	3	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		7	-	-	-	7	-	-	-	-	-	-	-	-	-
301	Distribution Primary		0	-	-	-	-	0	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		0	0	0	0	0	0	-	-	-	0	0	-	-	0
309	Total Revenue Credits		11	0	0	3	7	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01798	0.00108	0.30044	0.64319	0.03618	0.00000	0.00000	0.00000	0.00086	0.00020	0.00000	0.00000	0.00008
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		54	54	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 4G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		138	-	138	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		13	-	13	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		10	-	10	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		173	0	173	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		227	54	173	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23866	0.76134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		15	-	-	-	15	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22	1	0	7	15	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		50	-	-	-	-	50	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		52	0	0	0	0	50	0	0	0	0	2	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95931	0.00000	0.00000	0.00000	0.00005	0.04064	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.18525	0.00000	0.00000	0.81475
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 4C
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		122	29	65	3	5	20	-	-	-	0	0	-	-	0
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		19	10	0	1	3	5	-	-	-	0	0	-	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		142	39	66	4	8	25	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.27266	0.46319	0.02951	0.05370	0.17678	0.00000	0.00000	0.00000	0.00001	0.00337	0.00000	0.00000	0.00078
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		443	93	238	11	22	75	0	0	0	0	3	0	0	0
389	Total O&M Allocators		1.00000	0.21060	0.53804	0.02477	0.05007	0.16962	0.00000	0.00000	0.00000	0.00001	0.00599	0.00000	0.00000	0.00090
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		443	93	238	11	22	75	-	-	-	0	3	-	-	0
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		307	307	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		425	425	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		31	-	-	31	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		66	-	-	-	66	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		1	-	-	1	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		101	4	0	32	66	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		527	429	0	32	66	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81440	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		147	-	-	-	-	147	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
426	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		153	0	0	0	0	147	0	0	0	0	7	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95673	0.00000	0.00000	0.00000	0.00003	0.04324	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		255	4	0	32	66	147	0	0	0	0	7	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01415	0.00000	0.12390	0.25985	0.57605	0.00000	0.00000	0.00000	0.00002	0.02603	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		680	429	0	32	66	147	0	0	0	0	7	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63073	0.00000	0.04641	0.09733	0.21577	0.00000	0.00000	0.00000	0.00001	0.00975	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		68	16	36	2	3	11	-	-	-	0	0	-	-	0
440	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		68	16	36	2	3	11	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.23677	0.53158	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00128
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		1	0	0	0	0	0	-	-	-	0	0	-	-	0
454	Retail 100%, Class = T&D		0	0	-	0	0	0	-	-	-	0	0	-	-	-
455	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 4G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		4	1	0	0	0	1	0	0	0	0	2	0	0	0
461																
462	Total Depreciation Expense		752	446	36	33	69	158	0	0	0	0	8	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.59340	0.04818	0.04434	0.09213	0.21065	0.00000	0.00000	0.00000	0.00001	0.01116	0.00000	0.00000	0.00014
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		13	3	7	0	1	2	-	-	-	0	0	-	-	0
468	Net Total Plant		149	65	3	11	25	45	-	-	-	0	1	-	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		163	68	10	12	25	47	0	0	0	0	1	0	0	0
474	Total Taxes Other Allocator		1.00000	0.41876	0.05972	0.07077	0.15410	0.29193	0.00000	0.00000	0.00000	0.00001	0.00461	0.00000	0.00000	0.00010
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	2,086	809	257	216	7	322	0	152	0	47	63	0	0	212
479	Total Oper. Exp. Before Tax	Line 20	1,356	607	284	56	116	281	0	0	0	0	12	0	0	1
480	Net Oper. Income (NOI) before Tax		730	203	(27)	160	(109)	42	0	152	0	47	51	0	0	211
481	Interest Expense	Line 8 x WACC	304	130	8	23	50	91	-	-	-	0	1	-	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	426	73	(35)	137	(160)	(50)	-	152	-	47	50	0	-	211
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	426	73	(35)	137	(160)	(50)	0	152	0	47	50	0	0	211
486	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)
488	State Taxable Income	Ln 485:487	(79)	(180)	(47)	105	(229)	(185)	0	152	0	47	47	0	0	211
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	(4)	(10)	(3)	6	(13)	(10)	-	8	-	3	3	0	-	12
491	State Income Tax (Def.)	Ln 487 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	24	4	(2)	8	(9)	(2)	-	8	-	3	3	0	-	12
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	426	73	(35)	137	(160)	(50)	-	152	-	47	50	0	-	211
497	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
499	State Income Tax Exp. (Cur.)	Line 490	4	10	3	(6)	13	10	-	(8)	-	(3)	(3)	(0)	-	(12)
500	Fed. Taxable Income	Ln 496:499	(58)	(162)	(44)	100	(214)	(170)	-	143	-	45	45	0	-	199
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	(12)	(34)	(9)	21	(45)	(36)	-	30	-	9	9	0	-	42
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	(12)	(34)	(9)	21	(45)	(36)	-	30	-	9	9	0	-	42
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	21	(26)	(9)	24	(37)	(22)	-	30	-	9	10	0	-	42
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	(16)	(44)	(12)	27	(57)	(46)	-	38	-	12	12	0	-	53
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	129	65	3	8	18	34	-	-	-	0	1	-	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
517	Total Amortization of ITC	Line 507	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
520	Total Income Tax Expense	Ln 513:519	39	(24)	(11)	32	(46)	(27)	-	38	-	12	12	0	-	53
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	26.28%	28.08%	25.07%	25.53%	25.01%	23.21%	0.00%	25.35%	0.00%	25.35%	25.38%	25.35%	0.00%	25.35%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
527	Interest Expense	Line 8 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
535	Deferred Tax Federal	Ln 534 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0
536	Base for FIT Computation	Ln 526:535	333	101	8	31	72	120	-	-	-	0	1	-	-	0
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	89	27	2	8	19	32	-	-	-	0	0	-	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	22	(15)	(0)	5	13	18	-	-	-	(0)	0	-	-	(0)
544	Total FIT - Deferred	Line 535	106	53	3	7	14	28	-	-	-	0	1	-	-	0
545	Total FIT - Current & Deferred	Ln 543:544	128	38	2	12	28	47	-	-	-	0	1	-	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
549	Interest Expense	Line 27 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
553	Net FIT Allowable	Line 545	128	38	2	12	28	47	-	-	-	0	1	-	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
555	Base for SIT Computation	Ln 548:554	434	133	11	40	93	155	-	-	-	0	2	-	-	0
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	25	8	1	2	5	9	-	-	-	0	0	-	-	0
558	Total SIT - Deferred	Line 552	29	14	1	2	4	8	-	-	-	0	0	-	-	0
559	Total SIT - Current & Deferred	Ln 557:558	54	22	1	4	9	17	-	-	-	0	0	-	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	176	57	4	16	36	62	-	-	-	0	1	-	-	0
564	Total Income Tax Allocator		1.00000	0.32616	0.02047	0.09060	0.20680	0.35154	0.00000	0.00000	0.00000	0.00001	0.00438	0.00000	0.00000	0.00004
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	748,950	421,473	20,763	54,203	105,677	127,192	-	10,622	-	24	951	8,018	-	26
3	Accum. Depreciation & Amort.	Line 171	(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	-	(2,884)	-	(8)	(292)	(3,274)	-	(11)
4	Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	-	7,739	-	17	659	4,744	-	14
5	Construction Work in Progress	Line 230	20,700	8,513	381	2,369	4,677	3,844	-	243	-	0	4	668	-	0
6	Plant Held for Future Use	Line 241	985	238	57	96	522	70	-	1	-	0	0	1	-	0
7	Working Capital	Line 267	16,662	5,102	5,210	1,140	2,331	2,506	-	191	-	0	35	142	-	5
8	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	-	8,174	-	17	698	5,554	-	20
9																
10	Revenue															
11	Class Revenue	Line 288	74,984	29,408	9,259	7,663	-	11,593	-	5,467	-	1,701	2,268	5	-	7,620
12	Revenue Credits	Line 309	424	8	0	126	249	9	-	32	-	1	0	0	-	0
13	Total Revenue		75,408	29,415	9,259	7,789	249	11,602	-	5,499	-	1,702	2,268	6	-	7,620
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	16,205	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	9
17	Depreciation	Line 462	26,716	17,520	1,431	1,304	2,505	3,518	-	342	-	1	76	16	-	2
18	Tax Other Than Income Tax	Line 473	5,603	2,674	384	450	906	1,054	-	79	-	0	7	49	-	0
19	Gain/Loss on Disposition	Line 474	(38)	(19)	(1)	(3)	(7)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		48,486	23,838	11,233	2,180	4,206	6,234	-	551	-	1	106	125	-	12
21	Income Tax Expense	Line 520	1,690	(1,551)	(675)	1,069	(1,681)	536	-	1,183	-	431	542	(90)	-	1,928
22	Total Operating Expense		50,176	22,286	10,557	3,249	2,525	6,770	-	1,733	-	432	648	35	-	1,940
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	25,232	7,129	(1,298)	4,540	(2,276)	4,831	-	3,765	-	1,270	1,621	(29)	-	5,680
26	Net Operating Income Required	Ln 8 x Ln 34	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(12,237)	(11,202)	(2,408)	1,313	(8,825)	(2,466)	-	3,225	-	1,268	1,575	(396)	-	5,678
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(16,438)	(15,047)	(3,235)	1,764	(11,854)	(3,313)	-	4,333	-	1,704	2,115	(532)	-	7,627
30																
31	Total Class Cost of Service	Ln 26+22-12	87,221	40,610	11,667	6,350	8,825	14,059	-	2,241	-	432	694	402	-	1,941
32																
33	Rate of Return Earned	Ln 25 / Ln 8	4.45%	2.57%	-7.72%	9.30%	-2.30%	4.37%	0.00%	46.07%	0.00%	7443.59%	232.27%	-0.53%	0.00%	28194.76%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	74,984	29,408	9,259	7,663	-	11,593		5,467		1,701	2,268	5		7,620
37		Ln 29	16,438	15,047	3,235	(1,764)	11,854	3,313		(4,333)		(1,704)	(2,115)	532		(7,627)
38		Ln 37 / Ln 36	21.92%	51.17%	34.94%	-23.02%	#DIV/0!	28.57%		-79.25%		-100.20%	-93.25%	9772.65%		-100.10%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		273,800	273,800	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		22,847	22,847	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		25,072	25,072	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		83,355	83,355	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		405,074	405,074	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,339	3,339	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		196	196	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		1,741	1,741	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		1,934	1,934	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		51,682	-	-	51,682	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		104,222	-	-	-	104,222	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		1,593	-	-	1,593	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04378	0.00000	0.32346	0.63277	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		569,782	412,284	0	53,276	104,222	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.72358	0.00000	0.09350	0.18292	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		123,624	-	-	-	-	123,624	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,324	-	-	-	-	-	-	10,324	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		24	-	-	-	-	-	-	-	-	24	-	-	-	-
72	Distribution Metering		923	-	-	-	-	-	-	-	-	-	923	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.86639	0.00000	0.07236	0.00000	0.00017	0.00647	0.05462	0.00000	0.00000
77																
78	Total Trans and Dist Plant		307,396	7,210	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02346	0.00000	0.17331	0.33905	0.40217	0.00000	0.03359	0.00000	0.00008	0.00300	0.02535	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		712,470	412,284	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57867	0.00000	0.07478	0.14628	0.17351	0.00000	0.01449	0.00000	0.00003	0.00130	0.01094	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		36,473	9,189	20,763	927	1,455	3,568	-	298	-	1	28	225	-	19
86	Retail 100%, Class = # Bills		8	-	-	-	-	-	-	-	-	-	-	-	-	8
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
89	General & Intangible Plant Allocators		1.00000	0.25188	0.56913	0.02542	0.03989	0.09781	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00075
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	-	(2)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
104																
105	Total Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
106	Total Gross Electric Plant Allocators		1.00000	0.56275	0.02772	0.07237	0.14110	0.16983	0.00000	0.01418	0.00000	0.00003	0.00127	0.01071	0.00000	0.00003
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		111,466	111,466	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		14,064	14,064	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		17,504	17,504	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		9,751	9,751	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		152,785	152,785	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		572	572	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		82	82	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		103	103	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		78	78	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		8,355	-	-	8,355	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		13,411	-	-	-	13,411	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		191	-	-	191	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		22,793	836	0	8,547	13,411	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03667	0.00000	0.37497	0.58837	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		175,578	153,620	0	8,547	13,411	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.87494	0.00000	0.04868	0.07638	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		21,504	-	-	-	-	21,504	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,746	-	-	-	-	-	-	2,746	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		7	-	-	-	-	-	-	-	-	7	-	-	-	-
140	Distribution Metering		279	-	-	-	-	-	-	-	-	-	279	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		27,706	0	0	0	0	21,504	0	2,746	0	7	279	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77614	0.00000	0.09910	0.00000	0.00026	0.01007	0.11443	0.00000	0.00000
145																
146	Total Trans and Dist Plant		50,499	836	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01655	0.00000	0.16924	0.26556	0.42583	0.00000	0.05437	0.00000	0.00014	0.00552	0.06278	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		203,284	153,620	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75569	0.00000	0.04204	0.06597	0.10578	0.00000	0.01351	0.00000	0.00004	0.00137	0.01560	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		16,876	4,252	9,607	429	673	1,651	-	138	-	0	13	104	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		16,878	4,252	9,607	429	673	1,651	0	138	0	0	13	104	0	11
157	General & Intangible Plant Allocators		1.00000	0.25191	0.56918	0.02543	0.03990	0.09782	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00065
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0
170																
171	Total Accumulated Depreciation		220,162	157,872	9,607	8,976	14,084	23,155	0	2,884	0	8	292	3,274	0	11
172	Total Accum Deprec Allocators		1.00000	0.71707	0.04363	0.04077	0.06397	0.10517	0.00000	0.01310	0.00000	0.00003	0.00133	0.01487	0.00000	0.00005
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		405,074	405,074	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(152,785)	(152,785)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		252,290	252,290	0	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	0.00000
180																
181	Transmission Gross Plant		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(22,793)	(836)	0	(8,547)	(13,411)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		141,915	6,374	0	44,729	90,811	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 1-L
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04492	0.00000	0.31518	0.63990	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
187	Distribution Reserve		(27,706)	0	0	0	0	(21,504)	0	(2,746)	0	(7)	(279)	(3,170)	0	0
188	Distribution Net Plant		114,981	0	0	0	0	102,120	0	7,579	0	16	644	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.88814	0.00000	0.06591	0.00000	0.00014	0.00560	0.04020	0.00000	0.00000
190																
191	General & Intangible Gross Plant		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
192	General & Intangible Reserve		(16,878)	(4,252)	(9,607)	(429)	(673)	(1,651)	0	(138)	0	(0)	(13)	(104)	0	(11)
193	General & Intangible Net Plant		19,603	4,937	11,156	498	782	1,917	0	160	0	0	15	121	0	16
194	General & Intangible Net Plant Allocators		1.00000	0.25186	0.56908	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00083
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(2)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(2)
204	Other Net Plant Allocators		1.00000	0.00026	0.00058	0.00003	0.00004	0.00010	0.00000	0.00001	0.00000	0.00000	0.00000	0.00001	0.00000	0.99898
205																
206	Total Gross Plant		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
207	Total Reserve		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
208	Total Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
209	Total Net Plant Allocators		1.00000	0.49850	0.02110	0.08553	0.17321	0.19675	0.00000	0.01464	0.00000	0.00003	0.00125	0.00897	0.00000	0.00003
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		6,920	6,920	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		887	887	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		579	579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		2,380	-	-	2,380	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		4,709	-	-	-	4,709	-	-	-	-	-	-	-	-	-
219	Distribution Primary		3,844	-	-	-	-	3,844	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		243	-	-	-	-	-	-	243	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		4	-	-	-	-	-	-	-	-	-	4	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		683	172	389	17	27	67	-	6	-	0	1	4	-	0
228	Retail 100%, Class = Net Plant		(340)	(169)	(7)	(29)	(59)	(67)	-	(5)	-	(0)	(0)	(3)	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.41125	0.01843	0.11442	0.22595	0.18571	0.00000	0.01175	0.00000	0.00000	0.00020	0.03226	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		168	168	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		94	-	-	94	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		518	-	-	-	518	-	-	-	-	-	-	-	-	-
239	Distribution Primary		60	-	-	-	-	60	-	-	-	-	-	-	-	-
240	Labor		99	25	57	3	4	10	-	1	-	0	0	1	-	0
241	Plant Held for Future Use Total		985	238	57	96	522	70	0	1	0	0	0	1	0	0
242	Plant Held for Future Use Allocator		1.00000	0.24211	0.05744	0.09788	0.53034	0.07066	0.00000	0.00082	0.00000	0.00000	0.00008	0.00062	0.00000	0.00005
243																
244																
245	**Working Capital**															
246	Production Base Demand		2,598	2,598	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		271	271	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		295	295	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		6,007	-	6,007	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		5,050	-	5,050	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(11,078)	(2,504)	(6,438)	(293)	(548)	(1,141)	-	(89)	-	(0)	(16)	(41)	-	(6)
257	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	-	11
258	Retail 100%, Class = Prod		(8,117)	(8,117)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		13,545	6,752	286	1,158	2,346	2,665	-	198	-	0	17	122	-	0
260	Retail 100%, Class = T&D		(2,203)	(52)	-	(382)	(747)	(886)	-	(74)	-	(0)	(7)	(56)	-	-
261	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	-	27	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(352)	(352)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		11,000	6,190	305	796	1,552	1,868	-	156	-	0	14	118	-	0
266	Gross Trans Plant		(430)	(19)	-	(139)	(272)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
268	Total Working Capital Allocator		1.00000	0.30619	0.31266	0.06843	0.13989	0.15041	0.00000	0.01148	0.00000	0.00002	0.00208	0.00853	0.00000	0.00032
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
273	Accumulated Depreciation		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
274	Net Electric Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
275	Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		985	238	57	96	522	70	0	1	0	0	0	1	0	0
277	Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
278	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	0	8,174	0	17	698	5,554	0	20
279	Total Rate Base Allocator		1.00000	0.48922	0.02963	0.08610	0.17478	0.19476	0.00000	0.01441	0.00000	0.00003	0.00123	0.00979	0.00000	0.00004
280																
281																
282	**Class Revenue**															
283	Present Revenue		71,808	26,232	9,259	7,663	-	11,593	-	5,467	-	1,701	2,268	5	-	7,620
284	Production Solar Demand		3,176	3,176	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		74,984	29,408	9,259	7,663	-	11,593	-	5,467	-	1,701	2,268	5	-	7,620
287	Wholesale 100%															
288	Total Class Revenue		74,984	29,408	9,259	7,663	0	11,593	0	5,467	0	1,701	2,268	5	0	7,620
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39219	0.12348	0.10220	0.00000	0.15461	0.00000	0.07291	0.00000	0.02268	0.03025	0.00007	0.00000	0.10162
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		85,956	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	14
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		85,956	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	14
295	Function Allocator for Electric Revenue		1.00000	0.49058	0.14359	0.06290	0.12512	0.15743	0.00000	0.01269	0.00000	0.00003	0.00177	0.00572	0.00000	0.00016
296																
297																
298	**Revenue Credits**															
299	Transmission		124	-	-	124	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		246	-	-	-	246	-	-	-	-	-	-	-	-	-
301	Distribution Primary		6	-	-	-	-	6	-	-	-	-	-	-	-	-
302	Distribution Secondary		32	-	-	-	-	-	-	32	-	-	-	-	-	-
303	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		15	8	0	1	3	3	-	0	-	0	0	0	-	0
309	Total Revenue Credits		424	8	0	126	249	9	0	32	0	1	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01779	0.00108	0.29627	0.58626	0.02026	0.00000	0.07525	0.00000	0.00264	0.00004	0.00036	0.00000	0.00005
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,294	1,294	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		110	110	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		193	193	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		528	528	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,126	2,126	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 4-L
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		5,470	-	5,470	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		496	-	496	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		443	-	443	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		414	-	414	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		6,824	0	6,824	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		8,950	2,126	6,824	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23750	0.76250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		261	-	-	261	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		527	-	-	-	527	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		4	-	-	4	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		812	20	0	266	527	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02478	0.00000	0.32695	0.64827	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		1,113	-	-	-	-	1,113	-	-	-	-	-	-	-	-
346	Distribution Secondary		84	-	-	-	-	-	-	84	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		19	-	-	-	-	-	-	-	-	-	19	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		1,241	0	0	0	0	1,113	0	84	0	0	19	25	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89644	0.00000	0.06748	0.00000	0.00027	0.01539	0.02041	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		5	-	-	-	-	-	-	-	-	-	-	-	-	5
358	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	0	5
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07985	0.00000	0.00000	0.92015
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	0	1
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		4,524	1,140	2,575	115	181	443	-	37	-	0	3	28	-	2
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		671	377	19	49	95	114	-	10	-	0	1	7	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		5,195	1,517	2,594	164	275	556	0	46	0	0	4	35	0	3
381	Admin & General O&M Allocators		1.00000	0.29206	0.49931	0.03149	0.05297	0.10712	0.00000	0.00895	0.00000	0.00002	0.00083	0.00675	0.00000	0.00050
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		16,205	3,663	9,418	429	802	1,669	0	130	0	0	24	60	0	9
389	Total O&M Allocators		1.00000	0.22603	0.58117	0.02649	0.04948	0.10299	0.00000	0.00804	0.00000	0.00003	0.00147	0.00373	0.00000	0.00058
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		16,205	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	9
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		12,068	12,068	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		853	853	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		2,582	2,582	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		16,704	16,704	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		62	62	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,200	-	-	1,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		2,394	-	-	-	2,394	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		35	-	-	35	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		3,770	142	0	1,235	2,394	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03755	0.00000	0.32754	0.63491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		20,474	16,845	0	1,235	2,394	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.82277	0.00000	0.06031	0.11691	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		3,260	-	-	-	-	3,260	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		313	-	-	-	-	-	-	313	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
426	Distribution Metering		60	-	-	-	-	-	-	-	-	-	60	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,633	0	0	0	0	3,260	0	313	0	1	60	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89734	0.00000	0.08604	0.00000	0.00018	0.01644	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		7,403	142	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01912	0.00000	0.16680	0.32333	0.44037	0.00000	0.04223	0.00000	0.00009	0.00807	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		24,107	16,845	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.69878	0.00000	0.05122	0.09929	0.13524	0.00000	0.01297	0.00000	0.00003	0.00248	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		2,513	633	1,431	64	100	246	-	21	-	0	2	16	-	1
440	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		2,514	633	1,431	64	100	246	0	21	0	0	2	16	0	2
443	General & Intangible Plant Allocators		1.00000	0.25186	0.56909	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00082
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		37	19	1	3	6	7	-	1	-	0	0	0	-	0
454	Retail 100%, Class = T&D		13	0	-	2	4	5	-	0	-	0	0	0	-	-
455	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	-	14	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		23	23	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 4-L
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		95	41	1	5	11	12	0	9	0	0	14	1	0	0
461																
462	Total Depreciation Expense		26,716	17,520	1,431	1,304	2,505	3,518	0	342	0	1	76	16	0	2
463	Total Depreciation Expense Allocators		1.00000	0.65579	0.05358	0.04881	0.09375	0.13170	0.00000	0.01281	0.00000	0.00003	0.00283	0.00060	0.00000	0.00009
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		484	122	276	12	19	47	-	4	-	0	0	3	-	0
468	Net Total Plant		5,119	2,552	108	438	887	1,007	-	75	-	0	6	46	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,603	2,674	384	450	906	1,054	0	79	0	0	7	49	0	0
474	Total Taxes Other Allocator		1.00000	0.47719	0.06849	0.08033	0.16169	0.18819	0.00000	0.01408	0.00000	0.00003	0.00120	0.00873	0.00000	0.00007
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	75,408	29,415	9,259	7,789	249	11,602	0	5,499	0	1,702	2,268	6	0	7,620
479	Total Oper. Exp. Before Tax	Line 20	48,486	23,838	11,233	2,180	4,206	6,234	0	551	0	1	106	125	0	12
480	Net Oper. Income (NOI) before Tax		26,922	5,578	(1,973)	5,609	(3,957)	5,367	0	4,948	0	1,700	2,162	(120)	0	7,607
481	Interest Expense	Line 8 x WACC	10,421	5,098	309	897	1,821	2,030	-	150	-	0	13	102	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	16,501	480	(2,282)	4,711	(5,779)	3,338	-	4,798	-	1,700	2,149	(222)	-	7,607
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	16,501	480	(2,282)	4,711	(5,779)	3,338	0	4,798	0	1,700	2,149	(222)	0	7,607
486	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)
488	State Taxable Income	Ln 485:487	(1,165)	(9,462)	(2,772)	3,433	(8,271)	338	0	4,547	0	1,700	2,127	(411)	0	7,606
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	(64)	(520)	(152)	189	(455)	19	-	250	-	93	117	(23)	-	418
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	941	45	(125)	262	(313)	189	-	264	-	94	118	(12)	-	418
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	16,501	480	(2,282)	4,711	(5,779)	3,338	-	4,798	-	1,700	2,149	(222)	-	7,607
497	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
499	State Income Tax Exp. (Cur.)	Line 490	64	520	152	(189)	455	(19)	-	(250)	-	(93)	(117)	23	-	(418)
500	Fed. Taxable Income	Ln 496:499	(521)	(8,615)	(2,603)	3,286	(7,735)	417	-	4,305	-	1,606	2,011	(382)	-	7,188
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	(109)	(1,809)	(547)	690	(1,624)	88	-	904	-	337	422	(80)	-	1,509
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	(109)	(1,809)	(547)	690	(1,624)	88	-	904	-	337	422	(80)	-	1,509
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(211)	(119)	(6)	(15)	(30)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	966	(1,474)	(545)	823	(1,338)	383	-	921	-	337	424	(76)	-	1,510
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	(174)	(2,330)	(699)	879	(2,079)	106	-	1,154	-	431	539	(103)	-	1,928
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	4,509	2,537	125	326	636	766	-	64	-	0	6	48	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
517	Total Amortization of ITC	Line 507	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
518	Total Amortization of PTC	Line 508	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
520	Total Income Tax Expense	Ln 513:519	1,690	(1,551)	(675)	1,069	(1,681)	536	-	1,183	-	431	542	(90)	-	1,928
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	26.19%	41.62%	25.18%	25.56%	25.01%	26.05%	0.00%	25.39%	0.00%	25.35%	25.35%	24.68%	0.00%	25.35%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
527	Interest Expense	Line 8 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
535	Deferred Tax Federal	Ln 534 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
536	Base for FIT Computation	Ln 526:535	11,032	3,949	330	1,225	2,603	2,661	-	165	-	0	13	86	-	0
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	2,932	1,050	88	326	692	707	-	44	-	0	3	23	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	504	(587)	(8)	205	484	408	-	11	-	(0)	0	(10)	-	(0)
544	Total FIT - Deferred	Line 535	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
545	Total FIT - Current & Deferred	Ln 543:544	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
549	Interest Expense	Line 27 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO. 11
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
553	Net FIT Allowable	Line 545	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
555	Base for SIT Computation	Ln 548:554	14,389	5,238	429	1,582	3,354	3,441	-	214	-	0	17	114	-	0
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	837	305	25	92	195	200	-	12	-	0	1	7	-	0
558	Total SIT - Deferred	Line 552	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
559	Total SIT - Current & Deferred	Ln 557:558	1,842	870	53	165	337	371	-	27	-	0	2	17	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
564	Total Income Tax Allocator		1.00000	0.38531	0.02433	0.10663	0.22496	0.23494	0.00000	0.01498	0.00000	0.00003	0.00119	0.00760	0.00000	0.00003
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	133,831	20,824	2,697	462	974	47,740	-	10,422	-	22,877	16,114	-	-	11,721
3	Accum. Depreciation & Amort.	Line 171	(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	-	(2,829)	-	(7,173)	(4,946)	-	-	(5,108)
4	Net Plant in Service		95,830	13,024	1,449	385	844	39,049	-	7,593	-	15,704	11,168	-	-	6,613
5	Construction Work in Progress	Line 230	2,531	421	50	20	43	1,443	-	239	-	89	71	-	-	157
6	Plant Held for Future Use	Line 241	78	12	7	1	5	26	-	1	-	2	1	-	-	23
7	Working Capital	Line 267	5,367	252	677	10	21	941	-	188	-	293	587	-	-	2,398
8	Total Rate Base		103,807	13,708	2,183	416	914	41,459	-	8,020	-	16,088	11,827	-	-	9,192
9																
10	Revenue															
11	Class Revenue	Line 288	11,303	4,229	1,437	1,189	-	1,799	-	849	-	264	352	1	-	1,183
12	Revenue Credits	Line 309	1,102	0	0	1	2	3	-	31	-	1,055	0	-	-	9
13	Total Revenue		12,405	4,229	1,437	1,191	2	1,803	-	880	-	1,319	352	1	-	1,192
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	7,290	181	1,223	4	7	626	-	128	-	418	405	-	-	4,298
17	Depreciation	Line 462	5,799	866	186	11	23	1,321	-	336	-	658	1,281	-	-	1,118
18	Tax Other Than Income Tax	Line 473	1,121	132	50	4	8	396	-	77	-	161	114	-	-	178
19	Gain/Loss on Disposition	Line 474	(7)	(1)	(0)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		14,203	1,178	1,459	19	39	2,340	-	540	-	1,235	1,799	-	-	5,594
21	Income Tax Expense	Line 520	(1,374)	627	(28)	294	(15)	(446)	-	16	-	(133)	(477)	0	-	(1,211)
22	Total Operating Expense		12,829	1,805	1,431	313	23	1,894	-	556	-	1,102	1,322	0	-	4,383
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	(424)	2,424	6	878	(21)	(92)	-	324	-	217	(969)	1	-	(3,192)
26	Net Operating Income Required	Ln 8 x Ln 34	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(7,282)	1,519	(138)	850	(81)	(2,831)	-	(206)	-	(846)	(1,751)	1	-	(3,799)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(9,782)	2,040	(185)	1,142	(109)	(3,802)	-	(277)	-	(1,136)	(2,352)	1	-	(5,103)
30																
31	Total Class Cost of Service	Ln 26+22-12	18,585	2,710	1,575	339	81	4,630	-	1,055	-	1,110	2,103	0	-	4,982
32																
33	Rate of Return Earned	Ln 25 / Ln 8	-0.41%	17.69%	0.29%	211.04%	-2.30%	-0.22%	0.00%	4.03%	0.00%	1.35%	-8.20%	0.00%	0.00%	-34.72%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	11,303	4,229	1,437	1,189	-	1,799		849		264	352	1		1,183
37		Ln 29	9,782	(2,040)	185	(1,142)	109	3,802		277		1,136	2,352	(1)		5,103
38		Ln 37 / Ln 36	86.54%	-48.24%	12.88%	-96.04%	#DIV/0!	211.31%		32.65%		430.53%	667.95%	-100.28%		431.45%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		13,528	13,528	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,129	1,129	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,239	1,239	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		4,118	4,118	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		20,014	20,014	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		165	165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		86	86	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		96	96	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		440	-	-	440	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		961	-	-	-	961	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		14	-	-	14	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.20119	0.00000	0.25632	0.54249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		21,784	20,370	0	454	961	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.93507	0.00000	0.02083	0.04409	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		46,401	-	-	-	-	46,401	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,130	-	-	-	-	-	-	10,130	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		22,235	-	-	-	-	-	-	-	-	22,235	-	-	-	-
72	Distribution Metering		15,642	-	-	-	-	-	-	-	-	-	15,642	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49149	0.00000	0.10730	0.00000	0.23552	0.16569	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		96,179	356	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00370	0.00000	0.00472	0.00999	0.48244	0.00000	0.10533	0.00000	0.23119	0.16264	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		116,192	20,370	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.17531	0.00000	0.00391	0.00827	0.39934	0.00000	0.08718	0.00000	0.19136	0.13462	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		14,524	454	2,697	8	13	1,339	-	292	-	642	471	-	-	8,606
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
89	General & Intangible Plant Allocators		1.00000	0.02470	0.14672	0.00043	0.00073	0.07286	0.00000	0.01591	0.00000	0.03491	0.02565	0.00000	0.00000	0.67809
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(744)	-	-	-	-	-	-	-	-	-	-	-	-	(744)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
104																
105	Total Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
106	Total Gross Electric Plant Allocators		1.00000	0.15560	0.02015	0.00345	0.00728	0.35672	0.00000	0.07788	0.00000	0.17094	0.12040	0.00000	0.00000	0.08758
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		5,507	5,507	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		695	695	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		865	865	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		7,549	7,549	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		28	28	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		71	-	-	71	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		124	-	-	-	124	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		238	41	0	73	124	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.17372	0.00000	0.30630	0.51998	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		7,786	7,590	0	73	124	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.97478	0.00000	0.00935	0.01587	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		8,071	-	-	-	-	8,071	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,694	-	-	-	-	-	-	2,694	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		6,876	-	-	-	-	-	-	-	-	6,876	-	-	-	-
140	Distribution Metering		4,727	-	-	-	-	-	-	-	-	-	4,727	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,369	0	0	0	0	8,071	0	2,694	0	6,876	4,727	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36083	0.00000	0.12044	0.00000	0.30739	0.21134	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		22,607	41	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00183	0.00000	0.00322	0.00547	0.35703	0.00000	0.11917	0.00000	0.30416	0.20912	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		30,155	7,590	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25170	0.00000	0.00241	0.00410	0.26766	0.00000	0.08934	0.00000	0.22802	0.15677	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		6,720	210	1,248	4	6	620	-	135	-	297	218	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,033	-	-	-	-	-	-	-	-	-	-	-	-	1,033
156	General & Intangible Plant Total		7,753	210	1,248	4	6	620	0	135	0	297	218	0	0	5,015
157	General & Intangible Plant Allocators		1.00000	0.02709	0.16096	0.00047	0.00080	0.07993	0.00000	0.01745	0.00000	0.03830	0.02814	0.00000	0.00000	0.64686
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	0	93
170																
171	Total Accumulated Depreciation		38,001	7,800	1,248	76	130	8,691	0	2,829	0	7,173	4,946	0	0	5,108
172	Total Accum Deprec Allocators		1.00000	0.20526	0.03284	0.00201	0.00342	0.22870	0.00000	0.07445	0.00000	0.18876	0.13014	0.00000	0.00000	0.13441
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		20,014	20,014	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(7,549)	(7,549)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		12,465	12,465	0	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	0.00000
180																
181	Transmission Gross Plant		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(238)	(41)	0	(73)	(124)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,533	315	0	381	837	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.20545	0.00000	0.24857	0.54598	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
187	Distribution Reserve		(22,369)	0	0	0	0	(8,071)	0	(2,694)	0	(6,876)	(4,727)	0	0	0
188	Distribution Net Plant		72,039	0	0	0	0	38,329	0	7,436	0	15,359	10,915	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.53206	0.00000	0.10322	0.00000	0.21320	0.15151	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
192	General & Intangible Reserve		(7,753)	(210)	(1,248)	(4)	(6)	(620)	0	(135)	0	(297)	(218)	0	0	(5,015)
193	General & Intangible Net Plant		10,629	244	1,449	4	7	720	0	157	0	345	253	0	0	7,450
194	General & Intangible Net Plant Allocators		1.00000	0.02295	0.13634	0.00040	0.00068	0.06770	0.00000	0.01478	0.00000	0.03244	0.02383	0.00000	0.00000	0.70087
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
202	Other Reserve		(93)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
203	Other Net Plant		(836)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(836)
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	0.00000	1.00000
205																
206	Total Gross Plant		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
207	Total Reserve		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
208	Total Net Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
209	Total Net Plant Allocators		1.00000	0.13591	0.01512	0.00402	0.00881	0.40748	0.00000	0.07924	0.00000	0.16387	0.11654	0.00000	0.00000	0.06901
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		342	342	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		20	-	-	20	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		43	-	-	-	43	-	-	-	-	-	-	-	-	-
219	Distribution Primary		1,443	-	-	-	-	1,443	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		238	-	-	-	-	-	-	238	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		87	-	-	-	-	-	-	-	-	87	-	-	-	-
224	Distribution Metering		69	-	-	-	-	-	-	-	-	-	69	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		272	8	50	0	0	25	-	5	-	12	9	-	-	161
228	Retail 100%, Class = Net Plant		(62)	(8)	(1)	(0)	(1)	(25)	-	(5)	-	(10)	(7)	-	-	(4)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157
231	Total Construction Work in Progress Allocator		1.00000	0.16615	0.01958	0.00797	0.01703	0.56998	0.00000	0.09428	0.00000	0.03501	0.02803	0.00000	0.00000	0.06196
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
239	Distribution Primary		22	-	-	-	-	22	-	-	-	-	-	-	-	-
240	Labor		40	1	7	0	0	4	-	1	-	2	1	-	-	23
241	Plant Held for Future Use Total		78	12	7	1	5	26	0	1	0	2	1	0	0	23
242	Plant Held for Future Use Allocator		1.00000	0.15073	0.09401	0.01051	0.06159	0.33417	0.00000	0.01019	0.00000	0.02237	0.01643	0.00000	0.00000	0.29999
243																
244																
245	**Working Capital**															
246	Production Base Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		780	-	780	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		656	-	656	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(4,983)	(124)	(836)	(2)	(5)	(428)	-	(87)	-	(285)	(277)	-	-	(2,938)
257	Retail 100%, Class = # Bills		4,995	-	-	-	-	-	-	-	-	-	-	-	-	4,995
258	Retail 100%, Class = Prod		(401)	(401)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		2,455	334	37	10	22	1,000	-	194	-	402	286	-	-	169
260	Retail 100%, Class = T&D		(689)	(3)	-	(3)	(7)	(333)	-	(73)	-	(159)	(112)	-	-	-
261	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	-	453	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,966	306	40	7	14	701	-	153	-	336	237	-	-	172
266	Gross Trans Plant		(5)	(1)	-	(1)	(3)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
268	Total Working Capital Allocator		1.00000	0.04697	0.12609	0.00181	0.00400	0.17526	0.00000	0.03496	0.00000	0.05468	0.10939	0.00000	0.00000	0.44684
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
273	Accumulated Depreciation		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
274	Net Electric Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
275	Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		78	12	7	1	5	26	0	1	0	2	1	0	0	23
277	Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
278	Total Rate Base		103,807	13,708	2,183	416	914	41,459	0	8,020	0	16,088	11,827	0	0	9,192
279	Total Rate Base Allocator		1.00000	0.13206	0.02103	0.00401	0.00880	0.39938	0.00000	0.07726	0.00000	0.15498	0.11394	0.00000	0.00000	0.08855
280																
281																
282	**Class Revenue**															
283	Present Revenue		11,146	4,072	1,437	1,189	-	1,799	-	849	-	264	352	1	-	1,183
284	Production Solar Demand		157	157	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		11,303	4,229	1,437	1,189	-	1,799	-	849	-	264	352	1	-	1,183
287	Wholesale 100%															
288	Total Class Revenue		11,303	4,229	1,437	1,189	0	1,799	0	849	0	264	352	1	0	1,183
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37412	0.12715	0.10524	0.00000	0.15921	0.00000	0.07507	0.00000	0.02335	0.03115	0.00007	0.00000	0.10464
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		21,061	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,201
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		21,061	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,201
295	Function Allocator for Electric Revenue		1.00000	0.09892	0.07613	0.00219	0.00471	0.24116	0.00000	0.05082	0.00000	0.10912	0.12251	0.00000	0.00000	0.29444
296																
297																
298	**Revenue Credits**															
299	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		2	-	-	-	2	-	-	-	-	-	-	-	-	-
301	Distribution Primary		2	-	-	-	-	2	-	-	-	-	-	-	-	-
302	Distribution Secondary		31	-	-	-	-	-	-	31	-	-	-	-	-	-
303	Distribution Service		1,054	-	-	-	-	-	-	-	-	1,054	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	-	9
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		3	0	0	0	0	1	-	0	-	0	0	-	-	0
309	Total Revenue Credits		1,102	0	0	1	2	3	0	31	0	1,055	0	0	0	9
310	Total Revenue Credits Allocator		1.00000	0.00034	0.00005	0.00097	0.00208	0.00293	0.00000	0.02841	0.00000	0.95684	0.00029	0.00000	0.00000	0.00810
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		64	64	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		105	105	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		711	-	711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		64	-	64	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		58	-	58	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		54	-	54	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		886	0	886	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		991	105	886	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.10592	0.89408	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		8	1	0	2	5	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.12264	0.00000	0.27896	0.59841	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		418	-	-	-	-	418	-	-	-	-	-	-	-	-
346	Distribution Secondary		82	-	-	-	-	-	-	82	-	-	-	-	-	-
347	Distribution Service		317	-	-	-	-	-	-	-	-	317	-	-	-	-
348	Distribution Metering		324	-	-	-	-	-	-	-	-	-	324	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1,141	0	0	0	0	418	0	82	0	317	324	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36598	0.00000	0.07202	0.00000	0.27821	0.28379	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		8	-	-	-	-	-	-	-	-	-	8	-	-	-
357	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	-	2,456
358	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	0	8	0	0	2,456
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	-	131
363	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	0	131
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		528	-	-	-	-	-	-	-	-	-	-	-	-	528

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	0	528
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		1,801	56	335	1	2	166	-	36	-	80	58	-	-	1,067
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		120	19	2	0	1	43	-	9	-	20	14	-	-	10
375	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	-	105
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		2,026	75	337	1	3	209	0	46	0	100	73	0	0	1,183
381	Admin & General O&M Allocators		1.00000	0.03700	0.16631	0.00069	0.00125	0.10310	0.00000	0.02251	0.00000	0.04940	0.03599	0.00000	0.00000	0.58375
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		7,290	181	1,223	4	7	626	0	128	0	418	405	0	0	4,298
389	Total O&M Allocators		1.00000	0.02483	0.16782	0.00050	0.00101	0.08593	0.00000	0.01753	0.00000	0.05727	0.05550	0.00000	0.00000	0.58960
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		7,290	181	1,223	4	7	626	-	128	-	418	405	-	-	4,298
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		596	596	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		825	825	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		40	7	0	11	22	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.17674	0.00000	0.26581	0.55745	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		865	832	0	11	22	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.96233	0.00000	0.01216	0.02551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		1,224	-	-	-	-	1,224	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		307	-	-	-	-	-	-	307	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		612	-	-	-	-	-	-	-	-	612	-	-	-	-
426	Distribution Metering		1,012	-	-	-	-	-	-	-	-	-	1,012	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,155	0	0	0	0	1,224	0	307	0	612	1,012	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.38790	0.00000	0.09723	0.00000	0.19400	0.32087	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		3,194	7	0	11	22	1,224	0	307	0	612	1,012	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00219	0.00000	0.00329	0.00691	0.38309	0.00000	0.09602	0.00000	0.19160	0.31689	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		4,019	832	0	11	22	1,224	0	307	0	612	1,012	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20707	0.00000	0.00262	0.00549	0.30444	0.00000	0.07631	0.00000	0.15226	0.25182	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,001	31	186	1	1	92	-	20	-	44	32	-	-	593
440	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	-	343
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,344	31	186	1	1	92	0	20	0	44	32	0	0	936
443	General & Intangible Plant Allocators		1.00000	0.02328	0.13832	0.00041	0.00069	0.06869	0.00000	0.01500	0.00000	0.03292	0.02418	0.00000	0.00000	0.69652
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		182	-	-	-	-	-	-	-	-	-	-	-	-	182
453	Retail 100%, Class = Net Plant		7	1	0	0	0	3	-	1	-	1	1	-	-	0
454	Retail 100%, Class = T&D		4	0	-	0	0	2	-	0	-	1	1	-	-	-
455	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	-	235	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
460	Other Plant Total		436	2	0	0	0	5	0	9	0	2	236	0	0	182
461																
462	Total Depreciation Expense		5,799	866	186	11	23	1,321	0	336	0	658	1,281	0	0	1,118
463	Total Depreciation Expense Allocators		1.00000	0.14927	0.03207	0.00192	0.00398	0.22773	0.00000	0.05790	0.00000	0.11351	0.22084	0.00000	0.00000	0.19279
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		193	6	36	0	0	18	-	4	-	9	6	-	-	114
468	Net Total Plant		928	126	14	4	8	378	-	74	-	152	108	-	-	64
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		1,121	132	50	4	8	396	0	77	0	161	114	0	0	178
474	Total Taxes Other Allocator		1.00000	0.11789	0.04449	0.00342	0.00745	0.35321	0.00000	0.06906	0.00000	0.14327	0.10207	0.00000	0.00000	0.15914
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	12,405	4,229	1,437	1,191	2	1,803	0	880	0	1,319	352	1	0	1,192
479	Total Oper. Exp. Before Tax	Line 20	14,203	1,178	1,459	19	39	2,340	0	540	0	1,235	1,799	0	0	5,594
480	Net Oper. Income (NOI) before Tax		(1,798)	3,051	(22)	1,172	(36)	(537)	0	339	0	83	(1,446)	1	0	(4,402)
481	Interest Expense	Line 8 x WACC	1,907	252	40	8	17	762	-	147	-	296	217	-	-	169
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	(3,705)	2,799	(62)	1,164	(53)	(1,299)	-	192	-	(212)	(1,664)	1	-	(4,571)
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	(3,705)	2,799	(62)	1,164	(53)	(1,299)	0	192	0	(212)	(1,664)	1	0	(4,571)
486	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
487	State Temporary Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)
488	State Taxable Income	Ln 485:487	(6,862)	2,308	(126)	1,153	(76)	(2,425)	0	(54)	0	(752)	(2,044)	1	0	(4,848)
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	(377)	127	(7)	63	(4)	(133)	-	(3)	-	(41)	(112)	0	-	(267)
491	State Income Tax (Def.)	Ln 487 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	(198)	155	(3)	64	(3)	(69)	-	11	-	(11)	(91)	0	-	(251)
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	(3,705)	2,799	(62)	1,164	(53)	(1,299)	-	192	-	(212)	(1,664)	1	-	(4,571)
497	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
498	Fed Temporary Differences	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
499	State Income Tax Exp. (Cur.)	Line 490	377	(127)	7	(63)	4	133	-	3	-	41	112	(0)	-	267
500	Fed. Taxable Income	Ln 496:499	(6,381)	2,197	(117)	1,090	(71)	(2,255)	-	(43)	-	(693)	(1,919)	1	-	(4,572)
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	(1,340)	461	(24)	229	(15)	(474)	-	(9)	-	(145)	(403)	0	-	(960)
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	(1,340)	461	(24)	229	(15)	(474)	-	(9)	-	(145)	(403)	0	-	(960)
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO: 3
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(38)	(6)	(1)	(0)	(0)	(13)	-	(3)	-	(6)	(5)	-	-	(3)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
511	Total Federal Income Tax Exp.	Ln 504:510	(1,137)	478	(24)	230	(12)	(363)	-	8	-	(116)	(381)	0	-	(957)
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	(1,717)	588	(31)	292	(19)	(607)	-	(12)	-	(187)	(515)	0	-	(1,227)
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	806	125	16	3	6	287	-	63	-	138	97	-	-	71
515	Total Direct Adjs.	Ln 492 + Ln 509	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
517	Total Amortization of ITC	Line 507	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
518	Total Amortization of PTC	Line 508	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	(1,374)	627	(28)	294	(15)	(446)	-	16	-	(133)	(477)	0	-	(1,211)
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	24.68%	25.48%	24.54%	25.35%	25.01%	24.66%	0.00%	26.35%	0.00%	23.35%	25.17%	25.35%	0.00%	25.30%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
527	Interest Expense	Line 8 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
535	Deferred Tax Federal	Ln 534 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58
536	Base for FIT Computation	Ln 526:535	2,099	195	43	10	24	999	-	161	-	274	218	-	-	175
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	558	52	11	3	6	266	-	43	-	73	58	-	-	46
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
543	Total FIT before Adding Deferred	Ln 538:542	135	(29)	(1)	2	4	153	-	11	-	(5)	4	-	-	(5)
544	Total FIT - Deferred	Line 535	664	103	13	2	5	237	-	52	-	113	80	-	-	58
545	Total FIT - Current & Deferred	Ln 543:544	799	74	12	4	9	390	-	63	-	109	84	-	-	53
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
549	Interest Expense	Line 27 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
551	Temporary State Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20250113-EI
SCHEDULE NO: 1
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
553	Net FIT Allowable	Line 545	799	74	12	4	9	390	-	63	-	109	84	-	-	53
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	2,734	259	56	13	31	1,291	-	210	-	360	285	-	-	228
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	159	15	3	1	2	75	-	12	-	21	17	-	-	13
558	Total SIT - Deferred	Line 552	180	28	4	1	1	64	-	14	-	31	22	-	-	16
559	Total SIT - Current & Deferred	Ln 557:558	339	43	7	1	3	139	-	26	-	52	38	-	-	29
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
564	Total Income Tax Allocator		1.00000	0.10128	0.01682	0.00483	0.01103	0.46916	0.00000	0.07820	0.00000	0.13995	0.10692	0.00000	0.00000	0.07181
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	845,491	-	-	-	-	-	-	-	-	-	-	-	845,491	-
3	Accum. Depreciation & Amort.	Line 171	(260,774)	-	-	-	-	-	-	-	-	-	-	-	(260,774)	-
4	Net Plant in Service		584,717	-	-	-	-	-	-	-	-	-	-	-	584,717	-
5	Construction Work in Progress	Line 230	2,814	-	-	-	-	-	-	-	-	-	-	-	2,814	-
6	Plant Held for Future Use	Line 241	65	-	-	-	-	-	-	-	-	-	-	-	65	-
7	Working Capital	Line 267	12,131	-	-	-	-	-	-	-	-	-	-	-	12,131	-
8	Total Rate Base		599,726	-	-	-	-	-	-	-	-	-	-	-	599,726	-
9																
10	Revenue															
11	Class Revenue	Line 288	88,800	-	-	-	-	-	-	-	-	-	-	-	88,800	-
12	Revenue Credits	Line 309	16	-	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		88,816	-	-	-	-	-	-	-	-	-	-	-	88,816	-
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	13,714	-	-	-	-	-	-	-	-	-	-	-	13,714	-
17	Depreciation	Line 462	36,366	-	-	-	-	-	-	-	-	-	-	-	36,366	-
18	Tax Other Than Income Tax	Line 473	5,975	-	-	-	-	-	-	-	-	-	-	-	5,975	-
19	Gain/Loss on Disposition	Line 474	(42)	-	-	-	-	-	-	-	-	-	-	-	(42)	-
20	Operating Expense before Tax		56,013	-	-	-	-	-	-	-	-	-	-	-	56,013	-
21	Income Tax Expense	Line 520	2,610	-	-	-	-	-	-	-	-	-	-	-	2,610	-
22	Total Operating Expense		58,623	-	-	-	-	-	-	-	-	-	-	-	58,623	-
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	30,193	-	-	-	-	-	-	-	-	-	-	-	30,193	-
26	Net Operating Income Required	Ln 8 x Ln 34	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(9,429)	-	-	-	-	-	-	-	-	-	-	-	(9,429)	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(12,666)	-	-	-	-	-	-	-	-	-	-	-	(12,666)	-
30																
31	Total Class Cost of Service	Ln 26+22-12	98,229	-	-	-	-	-	-	-	-	-	-	-	98,229	-
32																
33	Rate of Return Earned	Ln 25 / Ln 8	5.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.03%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	88,800												88,800	
37		Ln 29	12,666												12,666	
38		Ln 37 / Ln 36	14.26%												14.26%	
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
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	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	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	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	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	0.00000
62																
63	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	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	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77																
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		23,719	-	-	-	-	-	-	-	-	-	-	-	23,719	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	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	0.00000	1.00000	0.00000
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	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	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	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	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	0.00000
130																
131	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	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	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
145																
146	Total Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		10,975	-	-	-	-	-	-	-	-	-	-	-	10,975	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,975	0	0	0	0	0	0	0	0	0	0	0	10,975	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	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	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	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	0
170																
171	Total Accumulated Depreciation		260,774	0	0	0	0	0	0	0	0	0	0	0	260,774	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	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	0
177	Production Reserve		0	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	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	0.00000
180																
181	Transmission Gross Plant		0	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	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PROCUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.00000
185																
186	Distribution Gross Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(249,799)	0	0	0	0	0	0	0	0	0	0	0	(249,799)	0
188	Distribution Net Plant		571,972	0	0	0	0	0	0	0	0	0	0	0	571,972	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	0.00000	1.00000	0.00000
190																
191	General & Intangible Gross Plant		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	0
192	General & Intangible Reserve		(10,975)	0	0	0	0	0	0	0	0	0	0	0	(10,975)	0
193	General & Intangible Net Plant		12,745	0	0	0	0	0	0	0	0	0	0	0	12,745	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	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	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	0
202	Other Reserve		(0)	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)	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	0.00000	1.00000	0.00000
205																
206	Total Gross Plant		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
207	Total Reserve		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
208	Total Net Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	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	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	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		444	-	-	-	-	-	-	-	-	-	-	-	444	-
228	Retail 100%, Class = Net Plant		(376)	-	-	-	-	-	-	-	-	-	-	-	(376)	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0
231	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	0.00000	1.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Labor		65	-	-	-	-	-	-	-	-	-	-	-	65	-
241	Plant Held for Future Use Total		65	0	0	0	0	0	0	0	0	0	0	0	65	0
242	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	0.00000	1.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(9,375)	-	-	-	-	-	-	-	-	-	-	-	(9,375)	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		14,977	-	-	-	-	-	-	-	-	-	-	-	14,977	-
260	Retail 100%, Class = T&D		(5,890)	-	-	-	-	-	-	-	-	-	-	-	(5,890)	-
261	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		12,418	-	-	-	-	-	-	-	-	-	-	-	12,418	-
266	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
268	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	0.00000	1.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
273	Accumulated Depreciation		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
274	Net Electric Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	0
275	Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		65	0	0	0	0	0	0	0	0	0	0	0	65	0
277	Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
278	Total Rate Base		599,726	0	0	0	0	0	0	0	0	0	0	0	599,726	0
279	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	0.00000	1.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		88,800												88,800	
286	Retail Revenue		88,800	-	-	-	-	-	-	-	-	-	-	-	88,800	-
287	Wholesale 100%															
288	Total Class Revenue		88,800	0	0	0	0	0	0	0	0	0	0	0	88,800	0
289	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	0.00000	1.00000	0.00000
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		95,636	-	-	-	-	-	-	-	-	-	-	-	95,636	-
293	Less Lighting Facilities		(95,636)												(95,636)	
294	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	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	0.00000
296																
297																
298	**Revenue Credits**															
299	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		16	-	-	-	-	-	-	-	-	-	-	-	16	-
309	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	0	16	0
310	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	0.00000	1.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	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	0.00000
332																
333	Transmission															
334	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
342	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	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		10,015	0	0	0	0	0	0	0	0	0	0	0	10,015	0
352	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	0.00000	1.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	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	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000
370																
371	Admin and General															
372	Labor		2,942	-	-	-	-	-	-	-	-	-	-	-	2,942	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		757	-	-	-	-	-	-	-	-	-	-	-	757	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		3,699	0	0	0	0	0	0	0	0	0	0	0	3,699	0
381	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	0.00000	1.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		13,714	0	0	0	0	0	0	0	0	0	0	0	13,714	0
389	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	0.00000	1.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		13,714	-	-	-	-	-	-	-	-	-	-	-	13,714	-
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
415	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	0.00000
416																
417	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
418	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	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
430	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	0.00000	1.00000	0.00000
431																
432	Total Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
433	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	0.00000	1.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
436	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	0.00000	1.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,634	-	-	-	-	-	-	-	-	-	-	-	1,634	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,634	0	0	0	0	0	0	0	0	0	0	0	1,634	0
443	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	0.00000	1.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		41	-	-	-	-	-	-	-	-	-	-	-	41	-
454	Retail 100%, Class = T&D		34	-	-	-	-	-	-	-	-	-	-	-	34	-
455	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		75	0	0	0	0	0	0	0	0	0	0	0	75	0
461																
462	Total Depreciation Expense		36,366	0	0	0	0	0	0	0	0	0	0	0	36,366	0
463	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	0.00000	1.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		315	-	-	-	-	-	-	-	-	-	-	-	315	-
468	Net Total Plant		5,660	-	-	-	-	-	-	-	-	-	-	-	5,660	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,975	0	0	0	0	0	0	0	0	0	0	0	5,975	0
474	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	0.00000	1.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	88,816	0	0	0	0	0	0	0	0	0	0	0	88,816	0
479	Total Oper. Exp. Before Tax	Line 20	56,013	0	0	0	0	0	0	0	0	0	0	0	56,013	0
480	Net Oper. Income (NOI) before Tax		32,803	0	0	0	0	0	0	0	0	0	0	0	32,803	0
481	Interest Expense	Line 8 x WACC	11,019	-	-	-	-	-	-	-	-	-	-	-	11,019	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	21,784	-	-	-	-	-	-	-	-	-	-	-	21,784	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	21,784	0	0	0	0	0	0	0	0	0	0	0	21,784	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
487	State Temporary Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-
488	State Taxable Income	Ln 485:487	1,841	0	0	0	0	0	0	0	0	0	0	0	1,841	0
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	101	-	-	-	-	-	-	-	-	-	-	-	101	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	0	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	1,236	-	-	-	-	-	-	-	-	-	-	-	1,236	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	21,784	-	-	-	-	-	-	-	-	-	-	-	21,784	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
499	State Income Tax Exp. (Cur.)	Line 490	(101)	-	-	-	-	-	-	-	-	-	-	-	(101)	-
500	Fed. Taxable Income	Ln 496:499	2,394	-	-	-	-	-	-	-	-	-	-	-	2,394	-
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	503	-	-	-	-	-	-	-	-	-	-	-	503	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	503	-	-	-	-	-	-	-	-	-	-	-	503	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(238)	-	-	-	-	-	-	-	-	-	-	-	(238)	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
511	Total Federal Income Tax Exp.	Ln 504:510	1,619	-	-	-	-	-	-	-	-	-	-	-	1,619	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	604	-	-	-	-	-	-	-	-	-	-	-	604	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	5,090	-	-	-	-	-	-	-	-	-	-	-	5,090	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
517	Total Amortization of ITC	Line 507	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
518	Total Amortization of PTC	Line 508	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
520	Total Income Tax Expense	Ln 513:519	2,610	-	-	-	-	-	-	-	-	-	-	-	2,610	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	26.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.06%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
527	Interest Expense	Line 8 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
535	Deferred Tax Federal	Ln 534 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
536	Base for FIT Computation	Ln 526:535	10,424	-	-	-	-	-	-	-	-	-	-	-	10,424	-
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	2,771	-	-	-	-	-	-	-	-	-	-	-	2,771	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
543	Total FIT before Adding Deferred	Ln 538:542	(68)	-	-	-	-	-	-	-	-	-	-	-	(68)	-
544	Total FIT - Deferred	Line 535	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
545	Total FIT - Current & Deferred	Ln 543:544	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
549	Interest Expense	Line 27 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
551	Temporary State Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 12
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
553	Net FIT Allowable	Line 545	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
555	Base for SIT Computation	Ln 548:554	13,675	-	-	-	-	-	-	-	-	-	-	-	13,675	-
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	796	-	-	-	-	-	-	-	-	-	-	-	796	-
558	Total SIT - Deferred	Line 552	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
559	Total SIT - Current & Deferred	Ln 557:558	1,930	-	-	-	-	-	-	-	-	-	-	-	1,930	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
564	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	0.00000	1.00000	0.00000
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	1,592,730	1,350,798	61,644	180,263	-	-	-	-	-	-	25	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(564,352)	(505,971)	(28,522)	(29,850)	-	-	-	-	-	-	(8)	-	-	-
4	Net Plant in Service		1,028,379	844,827	33,122	150,412	-	-	-	-	-	-	18	-	-	-
5	Construction Work in Progress	Line 230	36,294	27,284	1,133	7,877	-	-	-	-	-	-	0	-	-	-
6	Plant Held for Future Use	Line 241	1,253	764	168	321	-	-	-	-	-	-	0	-	-	-
7	Working Capital	Line 267	35,611	16,351	15,467	3,792	-	-	-	-	-	-	1	-	-	-
8	Total Rate Base		1,101,536	889,225	49,890	162,402	-	-	-	-	-	-	19	-	-	-
9																
10	Revenue															
11	Class Revenue	Line 288	10,178	10,178	-	-	-	-	-	-	-	-	-	-	-	-
12	Revenue Credits	Line 309	443	24	1	418	-	-	-	-	-	-	0	-	-	-
13	Total Revenue		10,621	10,202	1	418	-	-	-	-	-	-	0	-	-	-
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	41,130	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	-
17	Depreciation	Line 462	64,739	56,150	4,250	4,337	-	-	-	-	-	-	2	-	-	-
18	Tax Other Than Income Tax	Line 473	11,205	8,569	1,139	1,497	-	-	-	-	-	-	0	-	-	-
19	Gain/Loss on Disposition	Line 474	(74)	(61)	(2)	(11)	-	-	-	-	-	-	(0)	-	-	-
20	Operating Expense before Tax		117,001	76,398	33,349	7,251	-	-	-	-	-	-	3	-	-	-
21	Income Tax Expense	Line 520	(38,157)	(26,279)	(8,972)	(2,904)	-	-	-	-	-	-	(1)	-	-	-
22	Total Operating Expense		78,844	50,119	24,377	4,347	-	-	-	-	-	-	2	-	-	-
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	(68,223)	(39,917)	(24,376)	(3,929)	-	-	-	-	-	-	(2)	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(140,999)	(98,665)	(27,672)	(14,658)	-	-	-	-	-	-	(3)	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(189,401)	(132,535)	(37,171)	(19,690)	-	-	-	-	-	-	(4)	-	-	-
30																
31	Total Class Cost of Service	Ln 26+22-12	151,177	108,843	27,672	14,658	-	-	-	-	-	-	3	-	-	-
32																
33	Rate of Return Earned	Ln 25 / Ln 8	-6.19%	-4.49%	-48.86%	-2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-10.42%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	10,178							-						
37		Ln 29	189,401							-						
38		Ln 37 / Ln 36	1860.89%							#DIV/0!						
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		877,513	877,513	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		73,223	73,223	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		80,354	80,354	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
46	Production Solar Demand		267,149	267,149	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		1,298,239	1,298,239	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		10,701	10,701	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		629	629	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		5,580	5,580	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		6,198	6,198	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		171,879	-	-	171,879	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		5,299	-	-	5,299	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.11538	0.00000	0.88462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		1,498,526	1,321,347	0	177,178	0	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.88176	0.00000	0.11824	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		25	-	-	-	-	-	-	-	-	-	25	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25	0	0	0	0	0	0	0	0	0	25	0	0	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	1.00000	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		200,311	23,108	0	177,178	0	0	0	0	0	0	25	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.11536	0.00000	0.88451	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,498,550	1,321,347	0	177,178	0	0	0	0	0	0	25	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.88175	0.00000	0.11823	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		94,180	29,450	61,644	3,085	-	-	-	-	-	-	1	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1L
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.84810	0.03870	0.11318	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		357,241	357,241	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		45,075	45,075	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		56,099	56,099	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		31,250	31,250	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		489,666	489,666	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		1,833	1,833	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		264	264	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		331	331	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		250	250	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		27,787	-	-	27,787	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		636	-	-	636	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,102	2,679	0	28,423	0	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.08612	0.00000	0.91388	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		520,768	492,345	0	28,423	0	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.94542	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1E
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		7	0	0	0	0	0	0	0	0	0	7	0	0	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	1.00000	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		31,109	2,679	0	28,423	0	0	0	0	0	0	7	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.08610	0.00000	0.91366	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		520,775	492,345	0	28,423	0	0	0	0	0	0	7	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.94541	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		43,576	13,626	28,522	1,427	-	-	-	-	-	-	0	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		43,576	13,626	28,522	1,427	0	0	0	0	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	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	0
170																
171	Total Accumulated Depreciation		564,352	505,971	28,522	29,850	0	0	0	0	0	0	8	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.89655	0.05054	0.05289	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		1,298,239	1,298,239	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(489,666)	(489,666)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		808,573	808,573	0	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	0.00000
180																
181	Transmission Gross Plant		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,102)	(2,679)	0	(28,423)	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		169,185	20,430	0	148,755	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.12075	0.00000	0.87925	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		25	0	0	0	0	0	0	0	0	0	25	0	0	0
187	Distribution Reserve		(7)	0	0	0	0	0	0	0	0	0	(7)	0	0	0
188	Distribution Net Plant		17	0	0	0	0	0	0	0	0	0	17	0	0	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	1.00000	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
192	General & Intangible Reserve		(43,576)	(13,626)	(28,522)	(1,427)	0	0	0	0	0	0	(0)	0	0	0
193	General & Intangible Net Plant		50,604	15,824	33,122	1,657	0	0	0	0	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	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	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	0
202	Other Reserve		(0)	(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	0
204	Other Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
205																
206	Total Gross Plant		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
207	Total Reserve		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
208	Total Net Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
209	Total Net Plant Allocators		1.00000	0.82151	0.03221	0.14626	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		22,177	22,177	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		2,842	2,842	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		1,856	1,856	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		400	400	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,916	-	-	7,916	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,763	551	1,154	58	-	-	-	-	-	-	0	-	-	-
228	Retail 100%, Class = Net Plant		(661)	(543)	(21)	(97)	-	-	-	-	-	-	(0)	-	-	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1E
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.75175	0.03121	0.21704	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		538	538	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		146	146	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Labor		257	80	168	8	-	-	-	-	-	-	0	-	-	-
241	Plant Held for Future Use Total		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.61002	0.13406	0.25592	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		8,328	8,328	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		867	867	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		946	946	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		17,834	-	17,834	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		14,994	-	14,994	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(28,116)	(8,025)	(19,115)	(976)	-	-	-	-	-	-	(0)	-	-	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		(26,015)	(26,015)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		26,342	21,640	848	3,853	-	-	-	-	-	-	0	-	-	-
260	Retail 100%, Class = T&D		(1,436)	(166)	-	(1,270)	-	-	-	-	-	-	(0)	-	-	-
261	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(1,128)	(1,128)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		23,394	19,840	905	2,648	-	-	-	-	-	-	0	-	-	-
266	Gross Trans Plant		(523)	(60)	-	(463)	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
268	Total Working Capital Allocator		1.00000	0.45916	0.43434	0.10648	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
273	Accumulated Depreciation		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
274	Net Electric Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
275	Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
277	Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
278	Total Rate Base		1,101,536	889,225	49,890	162,402	0	0	0	0	0	0	19	0	0	0
279	Total Rate Base Allocator		1.00000	0.80726	0.04529	0.14743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Production Solar Demand		10,178	10,178	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		10,178	10,178	-	-	-	-	-	-	-	-	-	-	-	-
287	Wholesale 100%															
288	Total Class Revenue		10,178	10,178	0	0	0	0	0	0	0	0	0	0	0	0
289	Total Retail Sales of Electric & Lighting Allocator		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	0.00000
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		189,777	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	-
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac.		189,777	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	-
295	Function Allocator for Electric Revenue		1.00000	0.71214	0.19310	0.09474	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
296																
297																
298	**Revenue Credits**															
299	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		30	24	1	4	-	-	-	-	-	-	0	-	-	-
309	Total Revenue Credits		443	24	1	418	0	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.05454	0.00306	0.94239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		4,148	4,148	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		354	354	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		619	619	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		1,692	1,692	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		6,812	6,812	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		16,241	-	16,241	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		1,473	-	1,473	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		1,316	-	1,316	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		1,230	-	1,230	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		20,261	0	20,261	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		27,073	6,812	20,261	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.25162	0.74838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		17	17	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		869	-	-	869	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		15	-	-	15	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		948	65	0	883	0	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.06808	0.00000	0.93192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1	0	0	0	0	0	0	0	0	0	1	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000
370																
371	Admin and General															
372	Labor		11,681	3,653	7,646	383	-	-	-	-	-	-	0	-	-	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,426	1,210	55	161	-	-	-	-	-	-	0	-	-	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		13,108	4,863	7,701	544	0	0	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.37097	0.58752	0.04150	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		41,130	11,739	27,962	1,427	0	0	0	0	0	0	1	0	0	0
389	Total O&M Allocators		1.00000	0.28542	0.67985	0.03471	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)															
392	Total Adjusted O&M		41,130	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	-
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		38,679	38,679	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		2,734	2,734	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		3,847	3,847	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		53,534	53,534	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		114	114	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		3,990	-	-	3,990	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		117	-	-	117	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		4,560	454	0	4,107	0	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.09949	0.00000	0.90051	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		58,095	53,988	0	4,107	0	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.92931	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		2	0	0	0	0	0	0	0	0	0	2	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		4,562	454	0	4,107	0	0	0	0	0	0	2	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.09945	0.00000	0.90020	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		58,096	53,988	0	4,107	0	0	0	0	0	0	2	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.92929	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		6,490	2,029	4,248	213	-	-	-	-	-	-	0	-	-	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		6,490	2,029	4,248	213	0	0	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		73	60	2	11	-	-	-	-	-	-	0	-	-	-
454	Retail 100%, Class = T&D		8	1	-	7	-	-	-	-	-	-	0	-	-	-
455	Retail 100%, Class = Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		72	72	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		153	133	2	18	0	0	0	0	0	0	0	0	0	0
461																
462	Total Depreciation Expense		64,739	56,150	4,250	4,337	0	0	0	0	0	0	2	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.86733	0.06565	0.06699	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		1,251	391	819	41	-	-	-	-	-	-	0	-	-	-
468	Net Total Plant		9,955	8,178	321	1,456	-	-	-	-	-	-	0	-	-	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		11,205	8,569	1,139	1,497	0	0	0	0	0	0	0	0	0	0
474	Total Taxes Other Allocator		1.00000	0.76472	0.10167	0.13359	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	10,621	10,202	1	418	0	0	0	0	0	0	0	0	0	0
479	Total Oper. Exp. Before Tax	Line 20	117,001	76,398	33,349	7,251	0	0	0	0	0	0	3	0	0	0
480	Net Oper. Income (NOI) before Tax		(106,380)	(66,196)	(33,348)	(6,833)	0	0	0	0	0	0	(3)	0	0	0
481	Interest Expense	Line 8 x WACC	20,240	16,339	917	2,984	-	-	-	-	-	-	0	-	-	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	(126,619)	(82,535)	(34,265)	(9,817)	-	-	-	-	-	-	(3)	-	-	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	(126,619)	(82,535)	(34,265)	(9,817)	0	0	0	0	0	0	(3)	0	0	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
487	State Temporary Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-
488	State Taxable Income	Ln 485:487	(164,188)	(114,397)	(35,719)	(14,069)	0	0	0	0	0	0	(4)	0	0	0
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	(9,030)	(6,292)	(1,965)	(774)	-	-	-	-	-	-	(0)	-	-	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	(6,893)	(4,479)	(1,882)	(532)	-	-	-	-	-	-	(0)	-	-	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	(126,619)	(82,535)	(34,265)	(9,817)	-	-	-	-	-	-	(3)	-	-	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
499	State Income Tax Exp. (Cur.)	Line 490	9,030	6,292	1,965	774	-	-	-	-	-	-	0	-	-	-
500	Fed. Taxable Income	Ln 496:499	(153,925)	(107,060)	(33,706)	(13,156)	-	-	-	-	-	-	(4)	-	-	-
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	(32,324)	(22,483)	(7,078)	(2,763)	-	-	-	-	-	-	(1)	-	-	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	(32,324)	(22,483)	(7,078)	(2,763)	-	-	-	-	-	-	(1)	-	-	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(449)	(381)	(17)	(51)	-	-	-	-	-	-	(0)	-	-	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
511	Total Federal Income Tax Exp.	Ln 504:510	(30,802)	(21,409)	(7,073)	(2,320)	-	-	-	-	-	-	(1)	-	-	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	(41,355)	(28,774)	(9,043)	(3,536)	-	-	-	-	-	-	(1)	-	-	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	9,589	8,132	371	1,085	-	-	-	-	-	-	0	-	-	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
517	Total Amortization of ITC	Line 507	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
518	Total Amortization of PTC	Line 508	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
520	Total Income Tax Expense	Ln 513:519	(38,157)	(26,279)	(8,972)	(2,904)	-	-	-	-	-	-	(1)	-	-	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.11%	25.04%	25.31%	25.01%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	0.00%	25.20%	0.00%	0.00%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
527	Interest Expense	Line 8 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
535	Deferred Tax Federal	Ln 534 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
536	Base for FIT Computation	Ln 526:535	17,710	12,656	978	4,074	-	-	-	-	-	-	0	-	-	-
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	4,708	3,364	260	1,083	-	-	-	-	-	-	0	-	-	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
543	Total FIT before Adding Deferred	Ln 538:542	(1,222)	(1,882)	(23)	682	-	-	-	-	-	-	0	-	-	-
544	Total FIT - Deferred	Line 535	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
545	Total FIT - Current & Deferred	Ln 543:544	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
549	Interest Expense	Line 27 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
551	Temporary State Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
553	Net FIT Allowable	Line 545	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
555	Base for SIT Computation	Ln 548:554	23,322	16,788	1,273	5,260	-	-	-	-	-	-	0	-	-	-
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,357	977	74	306	-	-	-	-	-	-	0	-	-	-
558	Total SIT - Deferred	Line 552	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
559	Total SIT - Current & Deferred	Ln 557:558	3,494	2,789	157	548	-	-	-	-	-	-	0	-	-	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
564	Total Income Tax Allocator		1.00000	0.74311	0.04348	0.21339	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
1	**Rate Base**															
2	Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
4	Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
5	Construction Work in Progress	Line 230	1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
6	Plant Held for Future Use	Line 241	129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
7	Working Capital	Line 267	770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
9																
10	**Revenue**															
11	Class Revenue	Line 288	5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
12	Revenue Credits	Line 309	247,619	-	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
13	Total Revenue		6,060,886	(2,625,769)	3,435,116	215,675	3,219,442	1,943,474	166,788	10,856	680,161	2,625	91,846	22,187	101,483	200,022
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 392	2,827,688	(2,232,227)	595,461	16,023	579,439	359,826	30,684	2,580	106,923	444	16,252	7,318	13,750	41,663
17	Depreciation	Line 462	1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
18	Tax Other Than Income Tax	Line 473	497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
19	Gain/Loss on Disposition		-	(1,323)	(1,323)	-	(1,323)	(797)	(68)	(4)	(292)	(1)	(38)	(7)	(42)	(74)
20	Operating Expense before Tax		4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,029,185	88,392	6,255	345,394	1,357	48,533	14,230	56,049	117,534
21	Income Tax Expense	Line 520	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
22	Total Operating Expense		4,651,675	(2,633,192)	2,018,482	103,244	1,915,238	1,156,700	99,319	6,879	391,996	1,533	54,377	15,329	61,860	127,246
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
26	Net Operating Income Required	Ln 8 x Ln 34	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
32																
33	Rate of Return Earned	Ln 25 / Ln 8					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
34	Rate of Return Requested	JSS Sch. 14					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36	Revenues @ Cost of Service	Ln 11					3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
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		6,931,942	(29,988)	6,901,955	13	6,901,942	3,694,402	321,492	22,431	1,691,804	6,971	273,800	13,528	-	877,513
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	308,276	26,827	1,872	141,171	582	22,847	1,129	-	73,223
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	338,297	29,439	2,054	154,919	638	25,072	1,239	-	80,354

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
46	Production Solar Demand		2,296,360	(195,138)	2,101,222	4	2,101,218	1,124,719	97,875	6,829	515,051	2,122	83,355	4,118	-	267,149
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
49	Production Plant Allocators						0.99568	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	45,051	3,920	274	20,631	85	3,339	165	-	10,701
53	Production Intermediate Demand		5,199		5,199	249	4,950	2,650	231	16	1,213	5	196	10	-	629
54	Production Peaking Demand		44,954		44,954	1,065	43,890	23,493	2,044	143	10,758	44	1,741	86	-	5,580
55	Production Solar Demand		48,750		48,750	0	48,750	26,094	2,271	158	11,950	49	1,934	96	-	6,198
56	Transmission		2,297,366	(203,764)	2,093,603	620,350	1,473,252	828,713	68,921	4,250	346,045	1,321	51,682	440	-	171,879
57	Subtransmission		4,406,701	(384,070)	4,022,631	1,191,936	2,830,695	1,808,018	150,366	9,273	754,973	2,882	104,222	961	-	-
58	Transmission - Radials		45,419	0	45,419	-	45,419	25,548	2,125	131	10,668	41	1,593	14	-	5,299
59	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
61	Transmission Plant Allocators						0.71416	0.60903	0.05073	0.00314	0.25518	0.00098	0.03635	0.00039	0.00000	0.04420
62																
63	Total Prod and Trans Plant		17,453,060	(852,929)	16,600,130	1,857,911	14,742,219	8,225,262	705,511	47,431	3,659,182	14,740	569,782	21,784	0	1,498,526
64	Prod and Trans Plant Allocators						0.88808	0.55794	0.04786	0.00322	0.24821	0.00100	0.03865	0.00148	0.00000	0.10165
65																
66	Distribution Plant															
67	Distribution Primary		5,806,782	(525,951)	5,280,831	-	5,280,831	3,437,211	304,831	13,965	1,349,236	5,564	123,624	46,401	-	-
68	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,845,476	150,518	3,049	335,751	-	10,324	10,130	-	-
70	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		703,186	(596)	702,590	-	702,590	613,314	45,207	5,118	16,693	0	24	22,235	-	-
72	Distribution Metering		476,524	(54)	476,470	-	476,470	383,683	39,521	3,374	33,201	102	923	15,642	-	25
73	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(975,764)	9,644,703	0	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
76	Distribution Plant Allocators						1.00000	0.65110	0.05600	0.00264	0.17988	0.00059	0.01479	0.00979	0.08520	0.00000
77																
78	Total Trans and Dist Plant		17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825	9,039,251	769,955	39,750	2,891,118	10,093	307,396	96,179	821,771	200,311
79	Total Trans and Dist Plant Allocators						0.88658	0.63765	0.05431	0.00280	0.20395	0.00071	0.02168	0.00678	0.05797	0.01413
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922	14,504,945	1,245,588	72,936	5,394,062	20,406	712,470	116,192	821,771	1,498,550
82	Total Prod, Trans and Dist Plant Allocators						0.92921	0.59478	0.05108	0.00299	0.22119	0.00084	0.02922	0.00476	0.03370	0.06145
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	759,599	65,165	5,376	237,413	988	36,473	14,524	23,719	94,180
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,427	7,854	888	2,919	0	8	3,858	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
89	General & Intangible Plant Allocators						0.97597	0.63707	0.05371	0.00461	0.17679	0.00073	0.02684	0.01352	0.01745	0.06928
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
92	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	(21,500)	(23,505)	-	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	-	-
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	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
106	Total Gross Electric Plant Allocators						0.93159	0.59676	0.05120	0.00307	0.21902	0.00083	0.02912	0.00520	0.03287	0.06192
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(20,392)	2,809,830	5	2,809,824	1,504,015	130,882	9,132	688,744	2,838	111,466	5,507	-	357,241
112	Production Intermediate Demand		377,448	(5,087)	372,361	17,829	354,532	189,771	16,514	1,152	86,903	358	14,064	695	-	45,075
113	Production Peaking Demand		438,745	13,198	451,943	10,704	441,239	236,182	20,553	1,434	108,157	446	17,504	865	-	56,099
114	Production Solar Demand		253,563	(7,766)	245,796	0	245,796	131,567	11,449	799	60,249	248	9,751	482	-	31,250
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	(27,959)	3,879,931	28,539	3,851,392	2,061,535	179,398	12,517	944,053	3,890	152,785	7,549	0	489,666
117	Production Plant Allocators						0.99264	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	7,717	672	47	3,534	15	572	28	-	1,833
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,112	97	7	509	2	82	4	-	264
122	Production Peaking Demand		2,670		2,670	63	2,607	1,395	121	8	639	3	103	5	-	331
123	Production Solar Demand		1,968		1,968	0	1,968	1,053	92	6	482	2	78	4	-	250
124	Transmission		346,711	(8,243)	338,468	100,291	238,177	133,976	11,142	687	55,944	214	8,355	71	-	27,787
125	Subtransmission		533,143	(15,536)	517,606	153,371	364,236	232,644	19,348	1,193	97,145	371	13,411	124	-	-
126	Transmission - Radials		5,451		5,451	-	5,451	3,066	255	16	1,280	5	191	2	-	636
127	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		906,539	(23,779)	882,760	253,829	628,931	380,963	31,727	1,965	159,534	611	22,793	238	0	31,102
129	Transmission Plant Allocators						0.71246	0.60573	0.05045	0.00312	0.25366	0.00097	0.03624	0.00038	0.00000	0.04945
130																
131	Total Prod and Trans Plant		4,814,428	(51,738)	4,762,691	282,368	4,480,323	2,442,498	211,125	14,482	1,103,587	4,500	175,578	7,786	0	520,768
132	Prod and Trans Plant Allocators						0.94071	0.54516	0.04712	0.00323	0.24632	0.00100	0.03919	0.00174	0.00000	0.11623
133																
134	Distribution Plant															
135	Distribution Primary		938,530	(19,937)	918,594	-	918,594	597,898	53,025	2,429	234,698	968	21,504	8,071	-	-
136	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		639,608	(13,243)	626,365	-	626,365	490,794	40,029	811	89,291	-	2,746	2,694	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
138	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,307	(35)	217,272	-	217,272	189,664	13,980	1,583	5,162	0	7	6,876	-	-
140	Distribution Metering		144,012	(8)	144,003	-	144,003	115,960	11,944	1,020	10,034	31	279	4,727	-	7
141	Lighting Facilities		251,172	(1,373)	249,799	-	249,799	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(34,596)	2,159,204	0	2,159,204	1,394,317	118,979	5,842	339,185	999	27,706	22,369	249,799	7
144	Distribution Plant Allocators						1.00000	0.64576	0.05510	0.00271	0.15709	0.00046	0.01283	0.01036	0.11569	0.00000
145																
146	Total Trans and Dist Plant		3,100,339	(58,375)	3,041,964	253,829	2,788,135	1,775,280	150,706	7,807	498,719	1,609	50,499	22,607	249,799	31,109
147	Total Trans and Dist Plant Allocators						0.91656	0.63673	0.05405	0.00280	0.17887	0.00058	0.01811	0.00811	0.08959	0.01116
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(86,333)	6,921,895	282,368	6,639,527	3,836,814	330,103	20,324	1,442,772	5,499	203,284	30,155	249,799	520,775
150	Total Prod, Trans and Dist Plant Allocators						0.95921	0.57787	0.04972	0.00306	0.21730	0.00083	0.03062	0.00454	0.03762	0.07844
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	351,461	30,151	2,487	109,849	457	16,876	6,720	10,975	43,576
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	(518)	32,651	-	32,651	28,494	2,103	238	782	0	2	1,033	-	-
156	General & Intangible Plant Total		625,023	(4,329)	620,694	15,489	605,205	379,955	32,254	2,725	110,631	457	16,878	7,753	10,975	43,576
157	General & Intangible Plant Allocators						0.97505	0.62781	0.05329	0.00450	0.18280	0.00076	0.02789	0.01281	0.01813	0.07200
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928		2,928	-	2,928	2,556	189	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	189	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(526,223)	7,544,926	297,265	7,247,660	4,219,325	362,546	23,070	1,553,473	5,956	220,162	38,001	260,774	564,352
172	Total Accum Deprec Allocators						0.96060	0.58216	0.05002	0.00318	0.21434	0.00082	0.03038	0.00524	0.03598	0.07787
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
177	Production Reserve		(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392)	(2,061,535)	(179,398)	(12,517)	(944,053)	(3,890)	(152,785)	(7,549)	0	(489,666)
178	Production Net Plant		6,612,615	(237,137)	6,375,478	15,773	6,359,706	3,404,160	296,235	20,669	1,558,891	6,423	252,290	12,465	0	808,573
179	Production Net Plant Allocators						0.99753	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
180																
181	Transmission Gross Plant		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
182	Transmission Reserve		(906,539)	23,779	(882,760)	(253,829)	(628,931)	(380,963)	(31,727)	(1,965)	(159,534)	(611)	(22,793)	(238)	0	(31,102)
183	Transmission Net Plant		6,026,016	(564,055)	5,461,961	1,559,771	3,902,190	2,378,605	198,152	12,281	996,704	3,816	141,915	1,533	0	169,185

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
184	Transmission Net Plant Allocators						0.71443	0.60956	0.05078	0.00315	0.25542	0.00098	0.03637	0.00039	0.00000	0.04336
185																
186	Distribution Gross Plant		10,620,467	(975,764)	9,644,703	-	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
187	Distribution Reserve		(2,193,800)	34,596	(2,159,204)	-	(2,159,204)	(1,394,317)	(118,979)	(5,842)	(339,185)	(999)	(27,706)	(22,369)	(249,799)	(7)
188	Distribution Net Plant		8,426,667	(941,168)	7,485,499	0	7,485,499	4,885,367	421,098	19,663	1,395,695	4,667	114,981	72,039	571,972	17
189	Distribution Net Plant Allocators						1.00000	0.65264	0.05626	0.00263	0.18645	0.00062	0.01536	0.00962	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
192	General & Intangible Reserve		(625,023)	4,329	(620,694)	(15,489)	(605,205)	(379,955)	(32,254)	(2,725)	(110,631)	(457)	(16,878)	(7,753)	(10,975)	(43,576)
193	General & Intangible Net Plant		771,168	1,006	772,175	17,987	754,188	486,071	40,765	3,539	129,701	531	19,603	10,629	12,745	50,604
194	General & Intangible Net Plant Allocators						0.97671	0.64450	0.05405	0.00469	0.17197	0.00070	0.02599	0.01409	0.01690	0.06710
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(189)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(355,396)	(28,331)	(1,898)	(26,433)	(23,067)	(1,702)	(192)	(633)	(0)	(2)	(836)	(0)	(0)
204	Other Net Plant Allocators						0.93300	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
207	Total Reserve		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
208	Total Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
209	Total Net Plant Allocators						0.92068	0.60249	0.05167	0.00303	0.22086	0.00084	0.02862	0.00519	0.03165	0.05566
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	93,367	8,125	567	42,756	176	6,920	342	-	22,177
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	11,965	1,041	73	5,479	23	887	44	-	2,842
215	Production Peaking Demand		14,954	0	14,954	354	14,600	7,815	680	47	3,579	15	579	29	-	1,856
216	Production Solar Demand		445,035	(441,889)	3,145	0	3,145	1,684	147	10	771	3	125	6	-	400
217	Transmission		144,022	(47,597)	96,425	28,571	67,854	38,168	3,174	196	15,938	61	2,380	20	-	7,916
218	Subtransmission		271,465	(89,715)	181,750	53,854	127,896	81,690	6,794	419	34,111	130	4,709	43	-	-
219	Distribution Primary		418,631	(254,414)	164,217	-	164,217	106,887	9,479	434	41,957	173	3,844	1,443	-	-
220	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,372	3,537	72	7,891	-	243	238	-	-
222	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	0	2,740	-	2,740	2,392	176	20	65	0	0	87	-	-
224	Distribution Metering		2,111	0	2,111	-	2,111	1,700	175	15	147	0	4	69	-	0
225	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
227	Labor		26,550	(2,759)	23,790	627	23,164	14,219	1,220	101	4,444	18	683	272	444	1,763
228	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,153)	(613)	(36)	(2,622)	(10)	(340)	(62)	(376)	(661)
229	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
230	Total Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
231	Total Construction Work in Progress Allocator						0.88483	0.60995	0.05226	0.00295	0.23794	0.00091	0.03188	0.00390	0.00433	0.05589
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		98,700	(94,468)	4,232	0	4,232	2,265	197	14	1,037	4	168	8	-	538
236	Production Peaking Demand		1,175	0	1,175	28	1,147	614	53	4	281	1	46	2	-	146
237	Transmission		3,803	0	3,803	1,127	2,676	1,505	125	8	629	2	94	1	-	312
238	Subtransmission		20,006	0	20,006	5,928	14,078	8,992	748	46	3,755	14	518	5	-	-
239	Distribution Primary		2,557	0	2,557	-	2,557	1,664	148	7	653	3	60	22	-	-
240	Labor		3,462	0	3,462	91	3,371	2,069	178	15	647	3	99	40	65	257
241	Plant Held for Future Use Total		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
242	Plant Held for Future Use Allocator						0.79641	0.60974	0.05163	0.00330	0.24952	0.00098	0.03510	0.00279	0.00230	0.04464
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	0	65,502	0	65,502	35,061	3,051	213	16,056	66	2,598	128	-	8,328
247	Production Intermediate Demand		0	7,162	7,162	343	6,819	3,650	318	22	1,671	7	271	13	-	867
248	Production Peaking Demand		0	7,619	7,619	180	7,438	3,982	346	24	1,823	8	295	15	-	946
249	Production Base Energy		112,485	0	112,485	1	112,484	51,019	5,173	491	31,028	152	6,007	780	-	17,834
250	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		96,569	0	96,569	1,995	94,574	42,896	4,350	413	26,088	128	5,050	656	-	14,994
252	Production Solar Demand		981	0	981	0	981	525	46	3	240	1	39	2	-	125
253	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
255	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(246,023)	(21,038)	(1,761)	(73,036)	(303)	(11,078)	(4,983)	(9,375)	(28,116)
257	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,775	10,167	1,150	3,779	0	11	4,995	-	-
258	Retail 100%, Class = Prod		(205,287)	667	(204,620)	-	(204,620)	(109,527)	(9,531)	(665)	(50,157)	(207)	(8,117)	(401)	-	(26,015)
259	Retail 100%, Class = Net Plant		473,238	0	473,238	-	473,238	285,122	24,451	1,433	104,518	395	13,545	2,455	14,977	26,342
260	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,785)	(5,518)	(285)	(20,721)	(72)	(2,203)	(689)	(5,890)	(1,436)
261	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,113	1,145	98	962	3	27	453	-	1
262	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(4,749)	(413)	(29)	(2,175)	(9)	(352)	(17)	-	(1,128)
265	Gross Total Plant		405,360	0	405,360	27,551	377,809	225,463	19,345	1,161	82,748	314	11,000	1,966	12,418	23,394
266	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,208)	(600)	(37)	(3,020)	(12)	(430)	(5)	-	(523)
267	Total Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
268	Total Working Capital Allocator						0.93340	0.61971	0.05322	0.00379	0.20379	0.00080	0.02834	0.00913	0.02063	0.06058
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
273	Accumulated Depreciation		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
274	Net Electric Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
275	Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
276	Plant Held for Future Use		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
277	Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
278	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
279	Total Rate Base Allocator						0.91963	0.60326	0.05173	0.00305	0.22095	0.00084	0.02873	0.00526	0.03038	0.05580
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		5,616,886	(2,630,772)	2,986,113	-	2,986,113	1,858,907	159,874	10,308	655,917	2,534	88,246	20,928	-	189,401
284	Production Solar Demand		75,050	5,003	80,053	(0)	80,053	42,850	3,729	260	19,623	81	3,176	157	-	10,178
285	Lighting Facilities Revenue		101,466	-	101,466	-	101,466	-	-	-	-	-	-	-	101,466	-
286	Retail Revenue		5,793,402	(2,625,769)	3,167,633	(0)	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
287	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
288	Total Class Revenue		5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
289	Total Retail Sales of Electric & Lighting Allocator						0.99377	0.62252	0.05354	0.00345	0.21966	0.00085	0.02955	0.00701	-	0.06343
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		5,839,967	(2,638,751)	3,201,215	190,082	3,011,133	1,815,960	155,862	10,232	633,559	2,449	86,002	21,088	95,671	190,310
293	Less Lighting Facilities		(95,671)		(95,671)		(95,671)								(95,671)	-
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Cu		5,744,295	(2,638,751)	3,105,544	190,082	2,915,462	1,815,960	155,862	10,232	633,559	2,449	86,002	21,088	-	190,310
295	Function Allocator for Electric Revenue						1.00000	0.62287	0.05346	0.00351	0.21731	0.00084	0.02950	0.00723	0.00000	0.06528
296																
297																
298	**Revenue Credits**															
299	Transmission		5,035	0	5,035	1,492	3,543	1,993	166	10	832	3	124	1	-	413
300	Subtransmission		9,491	0	9,491	2,812	6,679	4,266	355	22	1,781	7	246	2	-	-
301	Distribution Primary		239	0	239	-	239	155	14	1	61	0	6	2	-	-
302	Distribution Secondary		7,228	0	7,228	-	7,228	5,664	462	9	1,030	-	32	31	-	-
303	Distribution Service		33,309	0	33,309	-	33,309	29,077	2,143	243	791	0	1	1,054	-	-
304	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
306	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
308	Rate Base		582	0	582	45	537	324	28	2	119	0	15	3	16	30
309	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
310	Total Revenue Credits Allocator						0.20923	0.80522	0.06147	0.00557	0.08920	0.00021	0.00818	0.02127	0.00031	0.00856
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622		32,622		32,622	17,461	1,520	106	7,996	33	1,294	64	-	4,148
316	Production Intermediate Demand		2,921		2,921		2,781	1,489	130	9	682	3	110	5	-	354
317	Production Peaking Demand		4,990		4,990		4,872	2,608	227	16	1,194	5	193	10	-	619
318	Production Solar Demand		14,806	(1,500)	13,306		13,306	7,122	620	43	3,262	13	528	26	-	1,692
319	Production Demand O&M Subtotal		55,339	(1,500)	53,839	0	53,581	28,680	2,496	174	13,134	54	2,126	105	0	6,812
320	Production Demand O&M Allocators						0.99521	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
322	Production Energy															
323	Production Base Energy		102,441		102,441		102,440	46,464	4,711	447	28,258	138	5,470	711	-	16,241
324	Production Intermediate Energy		9,887		9,887		9,293	4,215	427	41	2,563	13	496	64	-	1,473
325	Production Peaking Energy		8,478		8,478		8,303	3,766	382	36	2,290	11	443	58	-	1,316
326	Production Solar Energy		7,757		7,757		7,757	3,518	357	34	2,140	10	414	54	-	1,230
327	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	57,963	5,877	557	35,251	173	6,824	886	0	20,261
328	Production Energy O&M Allocators						0.99401	0.45357	0.04599	0.00436	0.27584	0.00135	0.05340	0.00694	0.00000	0.15855
329																
330	Production O&M Total		183,902	(1,500)	182,402	0	181,374	86,643	8,373	732	48,385	227	8,950	991	0	27,073
331	Production O&M Total Allocators						0.99436	0.47770	0.04616	0.00403	0.26677	0.00125	0.04934	0.00547	0.00000	0.14927
332																
333	Transmission															
334	Production Base Demand		235		235	0	235	126	11	1	58	0	9	0	-	30
335	Production Intermediate Demand		15		15	1	14	7	1	0	3	0	1	0	-	2
336	Production Peaking Demand		126		126	3	123	66	6	0	30	0	5	0	-	16
337	Production Solar Demand		136		136	0	136	73	6	0	33	0	5	0	-	17
338	Transmission		10,581		10,581	3,135	7,445	4,188	348	21	1,749	7	261	2	-	869
339	Subtransmission		20,329		20,329	6,024	14,306	9,137	760	47	3,815	15	527	5	-	-
340	Transmission - Radials		127		127	-	127	71	6	0	30	0	4	0	-	15
341	Transmission O&M Total		31,548	0	31,548	9,163	22,386	13,669	1,138	70	5,719	22	812	8	0	948
342	Transmission O&M Allocators						0.70957	0.61059	0.05083	0.00314	0.25545	0.00098	0.03630	0.00036	0.00000	0.04235
343																
344	Distribution															
345	Distribution Primary		47,524		47,524	-	47,524	30,933	2,743	126	12,142	50	1,113	418	-	-
346	Distribution Secondary		19,105		19,105	-	19,105	14,970	1,221	25	2,724	-	84	82	-	-
347	Distribution Service		10,030		10,030	-	10,030	8,756	645	73	238	0	0	317	-	-
348	Distribution Metering		9,863		9,863	-	9,863	7,942	818	70	687	2	19	324	-	1
349	Lighting Facilities		10,015		10,015	-	10,015	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
351	Distribution O&M Total		96,564	0	96,564	0	96,564	62,601	5,428	293	15,791	52	1,241	1,141	10,015	1
352	Distribution O&M Allocators						1.00000	0.64829	0.05621	0.00304	0.16353	0.00054	0.01285	0.01182	0.10372	0.00001
353																
354	Customer Accounting															
355	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241		241		241	194	20	2	17	0	0	8	-	0
357	Retail 100%, Class = # Bills		77,638		77,638		77,638	67,752	5,000	565	1,859	0	5	2,456	-	-
358	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,946	5,020	567	1,875	0	6	2,464	0	0
359	Customer Accounting O&M Allocators						1.00000	0.87246	0.06445	0.00728	0.02408	0.00000	0.00008	0.03164	0.00000	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,610	266	30	99	0	0	131	-	-
363	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,610	266	30	99	0	0	131	0	0
364	Customer Serv & Info. O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698		16,698		16,698	14,572	1,075	122	400	0	1	528	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
368	Sales O&M		16,698	0	16,698	0	16,698	14,572	1,075	122	400	0	1	528	0	0
369	Sales O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
370																
371	Admin and General															
372	Labor		184,024	(26,389)	157,635		153,483	94,215	8,083	667	29,447	122	4,524	1,801	2,942	11,681
373	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		24,718	0	24,718		23,038	13,748	1,180	71	5,046	19	671	120	757	1,426
375	Retail 100%, Class = # Bills		6,053	(2,745)	3,309		3,309	2,887	213	24	79	0	0	105	-	-
376	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		214,795	(29,133)	185,661	0	179,829	110,851	9,475	762	34,572	142	5,195	2,026	3,699	13,108
381	Admin & General O&M Allocators						0.96859	0.61642	0.05269	0.00424	0.19225	0.00079	0.02889	0.01127	0.02057	0.07289
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,827,117	(2,232,227)	594,890	9,163	578,867	359,893	30,775	2,576	106,841	443	16,205	7,290	13,714	41,130
389	Total O&M Allocators						0.97307	0.62172	0.05316	0.00445	0.18457	0.00076	0.02800	0.01259	0.02369	0.07105
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		572		572		572	(67)	(92)	4	82	2	46	28	36	533
392	Total Adjusted O&M		2,827,688	(2,232,227)	595,461	9,163	579,439	359,826	30,684	2,580	106,923	444	16,252	7,318	13,750	41,663
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		334,499	(30,278)	304,221	1	304,220	162,840	14,171	989	74,571	307	12,068	596	-	38,679
398	Production Intermediate Demand		49,702	(27,117)	22,585	1,081	21,504	11,510	1,002	70	5,271	22	853	42	-	2,734
399	Production Peaking Demand		19,735	11,258	30,993	734	30,259	16,197	1,409	98	7,417	31	1,200	59	-	3,847
400	Production Solar Demand		82,499	(17,417)	65,083	0	65,083	34,837	3,032	212	15,953	66	2,582	128	-	8,275
401	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		488,028	(65,145)	422,882	1,816	421,066	225,384	19,613	1,368	103,212	425	16,704	825	0	53,534
403	Production Plant Allocators						0.99571	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
404																
405	Transmission Plant															
406	Production Base Demand		1,555		1,555	0	1,555	833	72	5	381	2	62	3	-	198
407	Production Intermediate Demand		96		96	5	91	49	4	0	22	0	4	0	-	12
408	Production Peaking Demand		921		921	22	899	481	42	3	220	1	36	2	-	114
409	Production Solar Demand		1,023		1,023	0	1,023	548	48	3	251	1	41	2	-	130
410	Transmission		53,803	(5,201)	48,601	14,401	34,200	19,238	1,600	99	8,033	31	1,200	10	-	3,990
411	Subtransmission		102,191	(9,804)	92,387	27,375	65,012	41,524	3,453	213	17,339	66	2,394	22	-	-
412	Transmission - Radials		999		999	-	999	562	47	3	235	1	35	0	-	117
413	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
414	Transmission Plant Total		160,588	(15,006)	145,582	41,802	103,780	63,234	5,266	326	26,482	101	3,770	40	0	4,560
415	Transmission Plant Allocators						0.71286	0.60931	0.05075	0.00314	0.25517	0.00098	0.03633	0.00038	0.00000	0.04394
416																
417	Total Prod and Trans Plant		648,615	(80,151)	568,464	43,618	524,846	288,618	24,880	1,695	129,693	527	20,474	865	0	58,095
418	Prod and Trans Plant Allocators						0.92327	0.54991	0.04740	0.00323	0.24711	0.00100	0.03901	0.00165	0.00000	0.11069
419																
420	Distribution Plant															
421	Distribution Primary		155,381	(16,118)	139,263	-	139,263	90,644	8,039	368	35,581	147	3,260	1,224	-	-
422	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		83,375	(12,064)	71,311	-	71,311	55,876	4,557	92	10,166	-	313	307	-	-
424	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,352	(14)	19,338	-	19,338	16,881	1,244	141	459	0	1	612	-	-
426	Distribution Metering		30,834	(2)	30,832	-	30,832	24,828	2,557	218	2,148	7	60	1,012	-	2
427	Lighting Facilities		35,675	(1,019)	34,656	-	34,656	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		324,617	(29,218)	295,399	0	295,399	188,229	16,398	820	48,355	153	3,633	3,155	34,656	2
430	Distribution Plant Allocators						1.00000	0.63720	0.05551	0.00278	0.16369	0.00052	0.01230	0.01068	0.11732	0.00001
431																
432	Total Trans and Dist Plant		485,205	(44,224)	440,981	41,802	399,179	251,463	21,664	1,146	74,837	255	7,403	3,194	34,656	4,562
433	Total Trans and Dist Plant Allocators						0.90521	0.62995	0.05427	0.00287	0.18748	0.00064	0.01855	0.00800	0.08682	0.01143
434																
435	Total Prod, Trans and Dist Plant		973,233	(109,369)	863,864	43,618	820,245	476,847	41,277	2,514	178,048	680	24,107	4,019	34,656	58,096
436	Total Prod, Trans and Dist Plant Allocators						0.94951	0.58135	0.05032	0.00307	0.21707	0.00083	0.02939	0.00490	0.04225	0.07083
437																
438	General & Intangible Plant															
439	Labor		89,542	(1,967)	87,575	2,307	85,268	52,342	4,490	370	16,359	68	2,513	1,001	1,634	6,490
440	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,455	698	79	259	0	1	343	-	-
441	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	61,797	5,188	449	16,619	68	2,514	1,344	1,634	6,490
443	General & Intangible Plant Allocators						0.97656	0.64303	0.05398	0.00468	0.17293	0.00071	0.02616	0.01398	0.01701	0.06753
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
449																
450	Other															
451	Labor		0		0	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,513	229	5,743	-	5,743	5,011	370	42	137	0	0	182	-	-
453	Retail 100%, Class = Net Plant		1,308	0	1,308	-	1,308	788	68	4	289	1	37	7	41	73
454	Retail 100%, Class = T&D		581	0	581	-	581	370	32	2	118	0	13	4	34	8
455	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,752	592	51	498	2	14	235	-	0
456	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,450	118	2	264	-	8	8	-	-
457	Retail 100%, Class = Prod		4,383	(3,816)	567	-	567	304	26	2	139	1	23	1	-	72
458	Retail 100%, Removed		12,518	(12,518)	0	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
460	Other Plant Total		32,435	(15,242)	17,193	0	17,193	13,676	1,206	102	1,445	4	95	436	75	153
461																
462	Total Depreciation Expense		1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
463	Total Depreciation Expense Allocators						0.95311	0.59164	0.05107	0.00328	0.21007	0.00081	0.02862	0.00621	0.03895	0.06935
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		16,879	0	16,879	445	16,434	10,088	865	71	3,153	13	484	193	315	1,251
468	Net Total Plant		194,767	(667)	194,099	15,260	178,839	107,749	9,240	542	39,498	149	5,119	928	5,660	9,955
469	Transmission		1,424	(1,424)	0	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		2,684	(2,684)	0	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
474	Total Taxes Other Allocator						0.92556	0.60345	0.05175	0.00314	0.21842	0.00083	0.02869	0.00574	0.03060	0.05738
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	6,060,886	(2,625,769)	3,435,116	215,675	3,219,442	1,943,474	166,788	10,856	680,161	2,625	91,846	22,187	101,483	200,022
479	Total Oper. Exp. Before Tax	Line 20	4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,029,185	88,392	6,255	345,394	1,357	48,533	14,230	56,049	117,534
480	Net Oper. Income (NOI) before Tax		1,630,130	20,405	1,650,535	138,023	1,512,513	914,289	78,396	4,601	334,767	1,268	43,313	7,957	45,434	82,488
481	Interest Expense	Line 8 x WACC	455,725	(61,314)	394,411	31,700	362,711	218,809	18,764	1,106	80,141	304	10,421	1,907	11,019	20,240
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
486	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
487	State Temporary Differences	JSS JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)
488	State Taxable Income	Ln 485:487	523,111	81,719	604,830	61,768	543,063	333,400	28,565	1,631	121,737	459	15,227	2,893	14,471	24,679
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	28,771	4,495	33,266	3,397	29,868	18,337	1,571	90	6,696	25	837	159	796	1,357
491	State Income Tax (Def.)	Ln 487 x Ln 489	37,046		37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	65,818	4,495	70,312	5,932	64,381	38,933	3,338	196	14,254	54	1,842	339	1,930	3,494
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
497	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
498	Fed Temporary Differences	JSS JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
499	State Income Tax Exp. (Cur.)	Line 490	(28,771)	(4,495)	(33,266)	(3,397)	(29,868)	(18,337)	(1,571)	(90)	(6,696)	(25)	(837)	(159)	(796)	(1,357)
500	Fed. Taxable Income	Ln 496:499	515,702	77,225	592,927	59,832	533,095	326,939	28,013	1,603	119,400	451	14,969	2,837	14,329	24,554
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	108,297	16,217	124,515	12,565	111,950	68,657	5,883	337	25,074	95	3,143	596	3,009	5,156
503	Current NOL Adjustment	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	108,297	16,217	124,515	12,565	111,950	68,657	5,883	337	25,074	95	3,143	596	3,009	5,156
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,780)	-	(7,780)	(532)	(7,248)	(4,325)	(371)	(22)	(1,587)	(6)	(211)	(38)	(238)	(449)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)		(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
511	Total Federal Income Tax Exp.	Ln 504:510	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	137,069	20,712	157,780	15,962	141,818	86,994	7,454	426	31,770	120	3,981	755	3,805	6,514
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	166,231	-	166,231	11,372	154,859	92,414	7,929	476	33,917	129	4,509	806	5,090	9,589
515	Total Direct Adjs.	Ln 492 + Ln 509	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
517	Total Amortization of ITC	Line 507	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
518	Total Amortization of PTC	Line 508	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
520	Total Income Tax Expense	Ln 513:519	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
521			0													
522	Effective Tax Rate	Ln 513:515 /Ln482	25.78%	25.35%	25.75%	25.67%	25.76%	25.75%	25.75%	25.76%	25.75%	25.76%	25.77%	25.75%	25.80%	25.82%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
527	Interest Expense	Line 8 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
534	Temporary Diff Federal	JSS JSS Sch. 12	(652,210)	-	(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
535	Deferred Tax Federal	Ln 534 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
536	Base for FIT Computation	Ln 526:535	378,138	61,008	439,146	45,265	393,881	242,011	20,734	1,182	88,355	333	11,032	2,099	10,424	17,710
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	100,518	16,217	116,735	12,032	104,702	64,332	5,512	314	23,487	89	2,932	558	2,771	4,708
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
543	Total FIT before Adding Deferred	Ln 538:542	18,137	15,932	34,069	10,291	23,778	16,881	1,436	59	6,032	22	504	135	(68)	(1,222)
544	Total FIT - Deferred	Line 535	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
545	Total FIT - Current & Deferred	Ln 543:544	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
549	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
551	Temporary State Differences	JSS JSS Sch. 12	(673,572)	-	(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	Large Load Customer
552	State Deferred Tax	Ln 551 x Ln 489	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
553	Net FIT Allowable	Line 545	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
555	Base for SIT Computation	Ln 548:554	494,340	77,225	571,565	58,371	513,194	315,063	26,994	1,541	115,042	434	14,389	2,734	13,675	23,322
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	28,771	4,495	33,266	3,397	29,868	18,337	1,571	90	6,696	25	837	159	796	1,357
558	Total SIT - Deferred	Line 552	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
559	Total SIT - Current & Deferred	Ln 557:558	65,818	4,495	70,312	5,932	64,381	38,933	3,338	196	14,254	54	1,842	339	1,930	3,494
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
564	Total Income Tax Allocator						0.89059	0.61214	0.05245	0.00300	0.22372	0.00084	0.02806	0.00527	0.02790	0.04662
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	-	2,423,229	-	722,869	490,832	8,018	845,491	370,481
3	Accum. Depreciation & Amort.	Line 171	(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	-	(657,819)	-	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
4	Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	-	1,765,410	-	496,214	340,184	4,744	584,717	209,035
5	Construction Work in Progress	Line 230	649,404	214,596	7,144	67,520	127,037	164,215	-	55,490	-	2,801	2,162	668	2,814	4,958
6	Plant Held for Future Use	Line 241	28,061	6,010	1,059	2,748	14,186	2,972	-	185	-	55	39	1	65	741
7	Working Capital	Line 267	587,883	128,606	97,556	32,502	63,309	107,052	-	43,624	-	9,273	17,883	142	12,131	75,803
8	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	-	1,864,710	-	508,343	360,268	5,554	599,726	290,536
9																
10	Revenue															
11	Class Revenue	Line 288	3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
12	Revenue Credits	Line 309	51,809	190	9	3,581	6,752	367	-	7,279	-	33,323	10	0	16	282
13	Total Revenue		3,219,442	1,119,742	233,797	171,880	327,811	636,703	-	268,808	-	77,472	82,173	537	101,483	199,036
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	579,439	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,750	136,390
17	Depreciation	Line 462	933,540	441,641	26,807	37,175	68,028	150,297	-	78,067	-	20,799	39,009	16	36,366	35,336
18	Tax Other Than Income Tax	Line 473	195,274	67,398	7,186	12,831	24,606	45,044	-	17,992	-	5,073	3,484	49	5,975	5,636
19	Gain/Loss on Disposition		(1,323)	(476)	(15)	(92)	(178)	(318)	-	(126)	-	(36)	(24)	(0)	(42)	(15)
20	Operating Expense before Tax		1,706,929	600,898	210,345	62,149	114,234	266,319	-	125,640	-	39,030	54,793	125	56,049	177,348
21	Income Tax Expense	Line 520	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
22	Total Operating Expense		1,915,238	657,663	213,008	79,913	149,943	324,972	-	145,611	-	43,887	58,371	170	61,860	179,841
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
26	Net Operating Income Required	Ln 8 x Ln 34	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	6.61%	6.61%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	3,167,633	1,119,552	233,789	168,299	321,060	636,336		261,529		44,149	82,163	536	101,466	198,754
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%	0.00%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,901,942	6,901,942	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
46	Production Solar Demand		2,101,218	2,101,218	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,211,098	10,211,098	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,473,252	-	-	1,473,252	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,830,695	-	-	-	2,830,695	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04011	0.00000	0.33516	0.62472	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,742,219	10,392,853	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.70497	0.00000	0.10302	0.19201	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,280,831	-	-	-	-	5,280,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,355,248	-	-	-	-	-	-	2,355,248	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		702,590	-	-	-	-	-	-	-	-	702,590	-	-	-	-
72	Distribution Metering		476,470	-	-	-	-	-	-	-	-	-	476,470	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54754	0.00000	0.24420	0.00000	0.07285	0.04940	0.00081	0.08520	0.00000
77																
78	Total Trans and Dist Plant		14,175,825	181,755	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01282	0.00000	0.10713	0.19968	0.37252	0.00000	0.16615	0.00000	0.04956	0.03361	0.00055	0.05797	0.00000
80																
81	Total Prod, Trans and Dist Plant		24,386,922	10,392,853	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42617	0.00000	0.06227	0.11607	0.21654	0.00000	0.09658	0.00000	0.02881	0.01954	0.00032	0.03370	0.00000
83																
84	General & Intangible Plant															
85	Labor		1,237,437	231,636	388,811	26,439	39,528	152,425	-	67,981	-	20,279	14,362	225	23,719	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
89	General & Intangible Plant Allocators		1.00000	0.17040	0.28602	0.01945	0.02908	0.11213	0.00000	0.05001	0.00000	0.01492	0.01057	0.00017	0.01745	0.28982
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(23,505)	-	-	-	-	-	-	-	-	-	-	-	-	(23,505)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
104																
105	Total Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
106	Total Gross Electric Plant Allocators		1.00000	0.41304	0.01512	0.06007	0.11158	0.21122	0.00000	0.09421	0.00000	0.02810	0.01908	0.00031	0.03287	0.01440
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,809,824	2,809,824	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		354,532	354,532	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,239	441,239	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		245,796	245,796	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,851,392	3,851,392	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		238,177	-	-	238,177	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		364,236	-	-	-	364,236	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		628,931	21,068	0	243,628	364,236	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03350	0.00000	0.38737	0.57913	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,480,323	3,872,460	0	243,628	364,236	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86433	0.00000	0.05438	0.08130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		918,594	-	-	-	-	918,594	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		626,365	-	-	-	-	-	-	626,365	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,272	-	-	-	-	-	-	-	-	217,272	-	-	-	-
140	Distribution Metering		144,003	-	-	-	-	-	-	-	-	-	144,003	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,159,204	0	0	0	0	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42543	0.00000	0.29009	0.00000	0.10063	0.06669	0.00147	0.11569	0.00000
145																
146	Total Trans and Dist Plant		2,788,135	21,068	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00756	0.00000	0.08738	0.13064	0.32947	0.00000	0.22465	0.00000	0.07793	0.05165	0.00114	0.08959	0.00000
148																
149	Total Prod, Trans and Dist Plant		6,639,527	3,872,460	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58324	0.00000	0.03669	0.05486	0.13835	0.00000	0.09434	0.00000	0.03272	0.02169	0.00048	0.03762	0.00000
151																
152	General & Intangible Plant															
153	Labor		572,553	107,177	179,900	12,233	18,289	70,526	-	31,455	-	9,383	6,645	104	10,975	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		32,651	-	-	-	-	-	-	-	-	-	-	-	-	32,651
156	General & Intangible Plant Total		605,205	107,177	179,900	12,233	18,289	70,526	0	31,455	0	9,383	6,645	104	10,975	158,518
157	General & Intangible Plant Allocators		1.00000	0.17709	0.29726	0.02021	0.03022	0.11653	0.00000	0.05197	0.00000	0.01550	0.01098	0.00017	0.01813	0.26192
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0	2,928
170																
171	Total Accumulated Depreciation		7,247,660	3,979,636	179,900	255,861	382,525	989,120	0	657,819	0	226,655	150,649	3,274	260,774	161,446
172	Total Accum Deprec Allocators		1.00000	0.54909	0.02482	0.03530	0.05278	0.13647	0.00000	0.09076	0.00000	0.03127	0.02079	0.00045	0.03598	0.02228
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,211,098	10,211,098	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,851,392)	(3,851,392)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,359,706	6,359,706	0	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	0.00000
180																
181	Transmission Gross Plant		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(628,931)	(21,068)	0	(243,628)	(364,236)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,902,190	160,688	0	1,275,043	2,466,459	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04118	0.00000	0.32675	0.63207	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
187	Distribution Reserve		(2,159,204)	0	0	0	0	(918,594)	0	(626,365)	0	(217,272)	(144,003)	(3,170)	(249,799)	0
188	Distribution Net Plant		7,485,499	0	0	0	0	4,362,237	0	1,728,883	0	485,318	332,467	4,623	571,972	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58276	0.00000	0.23096	0.00000	0.06483	0.04441	0.00062	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
192	General & Intangible Reserve		(605,205)	(107,177)	(179,900)	(12,233)	(18,289)	(70,526)	0	(31,455)	0	(9,383)	(6,645)	(104)	(10,975)	(158,518)
193	General & Intangible Net Plant		754,188	124,460	208,911	14,206	21,239	81,899	0	36,527	0	10,896	7,717	121	12,745	235,468
194	General & Intangible Net Plant Allocators		1.00000	0.16503	0.27700	0.01884	0.02816	0.10859	0.00000	0.04843	0.00000	0.01445	0.01023	0.00016	0.01690	0.31221
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(26,433)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(26,433)
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	0.00000	1.00000
205																
206	Total Gross Plant		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
207	Total Reserve		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
208	Total Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
209	Total Net Plant Allocators		1.00000	0.35966	0.01131	0.06978	0.13465	0.24055	0.00000	0.09556	0.00000	0.02686	0.01841	0.00026	0.03165	0.01131
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3,145	3,145	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		67,854	-	-	67,854	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		127,896	-	-	-	127,896	-	-	-	-	-	-	-	-	-
219	Distribution Primary		164,217	-	-	-	-	164,217	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		55,352	-	-	-	-	-	-	55,352	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	-	-	-	-	-	-	-	-	2,740	-	-	-	-
224	Distribution Metering		2,111	-	-	-	-	-	-	-	-	-	2,111	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		23,164	4,336	7,278	495	740	2,853	-	1,273	-	380	269	4	444	5,092
228	Retail 100%, Class = Net Plant		(11,872)	(4,270)	(134)	(828)	(1,599)	(2,856)	-	(1,134)	-	(319)	(219)	(3)	(376)	(134)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958
231	Total Construction Work in Progress Allocator		1.00000	0.33045	0.01100	0.10397	0.19562	0.25287	0.00000	0.08545	0.00000	0.00431	0.00333	0.00103	0.00433	0.00763
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4,232	4,232	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2,676	-	-	2,676	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14,078	-	-	-	14,078	-	-	-	-	-	-	-	-	-
239	Distribution Primary		2,557	-	-	-	-	2,557	-	-	-	-	-	-	-	-
240	Labor		3,371	631	1,059	72	108	415	-	185	-	55	39	1	65	741
241	Plant Held for Future Use Total		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
242	Plant Held for Future Use Allocator		1.00000	0.21419	0.03775	0.09792	0.50552	0.10593	0.00000	0.00660	0.00000	0.00197	0.00139	0.00002	0.00230	0.02641
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(395,714)	(63,120)	(120,564)	(8,364)	(14,888)	(48,738)	-	(20,308)	-	(9,019)	(8,426)	(41)	(9,375)	(92,870)
257	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	-	157,877
258	Retail 100%, Class = Prod		(204,620)	(204,620)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		473,238	170,207	5,351	33,024	63,722	113,836	-	45,221	-	12,710	8,714	122	14,977	5,354
260	Retail 100%, Class = T&D		(101,598)	(1,303)	-	(10,884)	(20,288)	(37,848)	-	(16,880)	-	(5,035)	(3,415)	(56)	(5,890)	-
261	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	-	13,801	-	-	-
262	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		377,809	156,049	5,711	22,694	42,157	79,802	-	35,592	-	10,617	7,209	118	12,418	5,442
266	Gross Trans Plant		(11,836)	(475)	-	(3,967)	(7,394)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
268	Total Working Capital Allocator		1.00000	0.21876	0.16595	0.05529	0.10769	0.18210	0.00000	0.07421	0.00000	0.01577	0.03042	0.00024	0.02063	0.12894
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
273	Accumulated Depreciation		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
274	Net Electric Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
275	Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
277	Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
278	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	0	1,864,710	0	508,343	360,268	5,554	599,726	290,536
279	Total Rate Base Allocator		1.00000	0.35430	0.01594	0.07052	0.13638	0.23902	0.00000	0.09446	0.00000	0.02575	0.01825	0.00028	0.03038	0.01472
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		2,986,113	1,039,499	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	-	198,754
284	Production Solar Demand		80,053	80,053	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		101,466												101,466	
286	Retail Revenue		3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
287	Wholesale 100%															
288	Total Class Revenue		3,167,633	1,119,552	233,789	168,299	321,060	636,336	0	261,529	0	44,149	82,163	536	101,466	198,754
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35343	0.07381	0.05313	0.10136	0.20089	0.00000	0.08256	0.00000	0.01394	0.02594	0.00017	0.03203	0.06275
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		3,011,133	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	95,671	196,543
293	Less Lighting Facilities		(95,671)												(95,671)	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		2,915,462	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	-	196,543
295	Function Allocator for Electric Revenue		1.00000	0.36460	0.07928	0.05286	0.10019	0.19827	0.00000	0.08535	0.00000	0.02491	0.02696	0.00017	0.00000	0.06741
296																
297																
298	**Revenue Credits**															
299	Transmission		3,543	-	-	3,543	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		6,679	-	-	-	6,679	-	-	-	-	-	-	-	-	-
301	Distribution Primary		239	-	-	-	-	239	-	-	-	-	-	-	-	-
302	Distribution Secondary		7,228	-	-	-	-	-	-	7,228	-	-	-	-	-	-
303	Distribution Service		33,309	-	-	-	-	-	-	-	-	33,309	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	-	274
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		537	190	9	38	73	128	-	51	-	14	10	0	16	8
309	Total Revenue Credits		51,809	190	9	3,581	6,752	367	0	7,279	0	33,323	10	0	16	282
310	Total Revenue Credits Allocator		1.00000	0.00367	0.00017	0.06912	0.13032	0.00708	0.00000	0.14050	0.00000	0.64319	0.00019	0.00000	0.00031	0.00544
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13,306	13,306	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		53,581	53,581	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
322	Production Energy															
323	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		181,374	53,581	127,793	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29542	0.70458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7,445	-	-	7,445	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		14,306	-	-	-	14,306	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22,386	508	0	7,572	14,306	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.33827	0.63906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		47,524	-	-	-	-	47,524	-	-	-	-	-	-	-	-
346	Distribution Secondary		19,105	-	-	-	-	-	-	19,105	-	-	-	-	-	-
347	Distribution Service		10,030	-	-	-	-	-	-	-	-	10,030	-	-	-	-
348	Distribution Metering		9,863	-	-	-	-	-	-	-	-	-	9,863	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		96,564	0	0	0	0	47,524	0	19,105	0	10,030	9,863	25	10,015	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49216	0.00000	0.19785	0.00000	0.10387	0.10214	0.00026	0.10372	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241	-	-	-	-	-	-	-	-	-	241	-	-	-
357	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	-	77,638
358	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	0	241	0	0	77,638
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	-	4,137
363	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	0	4,137
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698	-	-	-	-	-	-	-	-	-	-	-	-	16,698

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
368	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	0	16,698
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		153,483	28,731	48,225	3,279	4,903	18,906	-	8,432	-	2,515	1,781	28	2,942	33,741
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		23,038	9,515	348	1,384	2,571	4,866	-	2,170	-	647	440	7	757	332
375	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	-	3,309
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		179,829	38,246	48,574	4,663	7,473	23,772	0	10,602	0	3,163	2,221	35	3,699	37,381
381	Admin & General O&M Allocators		1.00000	0.21268	0.27011	0.02593	0.04156	0.13219	0.00000	0.05896	0.00000	0.01759	0.01235	0.00020	0.02057	0.20787
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		578,867	92,335	176,367	12,235	21,779	71,296	0	29,707	0	13,193	12,325	60	13,714	135,854
389	Total O&M Allocators		1.00000	0.15951	0.30468	0.02114	0.03762	0.12317	0.00000	0.05132	0.00000	0.02279	0.02129	0.00010	0.02369	0.23469
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		572												36	536
392	Total Adjusted O&M		579,439	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,750	136,390
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		304,220	304,220	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		21,504	21,504	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		30,259	30,259	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		65,083	65,083	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		421,066	421,066	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		34,200	-	-	34,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		65,012	-	-	-	65,012	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		103,780	3,569	0	35,199	65,012	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03439	0.00000	0.33917	0.62644	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		524,846	424,634	0	35,199	65,012	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80907	0.00000	0.06707	0.12387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		139,263	-	-	-	-	139,263	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		71,311	-	-	-	-	-	-	71,311	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,338	-	-	-	-	-	-	-	-	19,338	-	-	-	-
426	Distribution Metering		30,832	-	-	-	-	-	-	-	-	-	30,832	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		295,399	0	0	0	0	139,263	0	71,311	0	19,338	30,832	0	34,656	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.47144	0.00000	0.24140	0.00000	0.06546	0.10437	0.00000	0.11732	0.00000
431																
432	Total Trans and Dist Plant		399,179	3,569	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00894	0.00000	0.08818	0.16286	0.34887	0.00000	0.17864	0.00000	0.04844	0.07724	0.00000	0.08682	0.00000
434																
435	Total Prod, Trans and Dist Plant		820,245	424,634	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51769	0.00000	0.04291	0.07926	0.16978	0.00000	0.08694	0.00000	0.02358	0.03759	0.00000	0.04225	0.00000
437																
438	General & Intangible Plant															
439	Labor		85,268	15,961	26,792	1,822	2,724	10,503	-	4,684	-	1,397	990	16	1,634	18,745
440	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	-	10,834
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		96,103	15,961	26,792	1,822	2,724	10,503	0	4,684	0	1,397	990	16	1,634	29,579
443	General & Intangible Plant Allocators		1.00000	0.16609	0.27878	0.01896	0.02834	0.10929	0.00000	0.04874	0.00000	0.01454	0.01030	0.00016	0.01701	0.30779
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,743	-	-	-	-	-	-	-	-	-	-	-	-	5,743
453	Retail 100%, Class = Net Plant		1,308	470	15	91	176	315	-	125	-	35	24	0	41	15
454	Retail 100%, Class = T&D		581	7	-	62	116	216	-	97	-	29	20	0	34	-
455	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	-	7,143	-	-	-
456	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	-	1,851	-	-	-	-	-	-
457	Retail 100%, Class = Prod		567	567	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		17,193	1,045	15	154	292	531	0	2,072	0	64	7,187	1	75	5,757
461																
462	Total Depreciation Expense		933,540	441,641	26,807	37,175	68,028	150,297	0	78,067	0	20,799	39,009	16	36,366	35,336
463	Total Depreciation Expense Allocators		1.00000	0.47308	0.02872	0.03982	0.07287	0.16100	0.00000	0.08362	0.00000	0.02228	0.04179	0.00002	0.03895	0.03785
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		16,434	3,076	5,164	351	525	2,024	-	903	-	269	191	3	315	3,613
468	Net Total Plant		178,839	64,322	2,022	12,480	24,081	43,019	-	17,089	-	4,803	3,293	46	5,660	2,023
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		195,274	67,398	7,186	12,831	24,606	45,044	0	17,992	0	5,073	3,484	49	5,975	5,636
474	Total Taxes Other Allocator		1.00000	0.34515	0.03680	0.06571	0.12601	0.23067	0.00000	0.09214	0.00000	0.02598	0.01784	0.00025	0.03060	0.02886
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	3,219,442	1,119,742	233,797	171,880	327,811	636,703	0	268,808	0	77,472	82,173	537	101,483	199,036
479	Total Oper. Exp. Before Tax	Line 20	1,706,929	600,898	210,345	62,149	114,234	266,319	0	125,640	0	39,030	54,793	125	56,049	177,348
480	Net Oper. Income (NOI) before Tax		1,512,513	518,844	23,453	109,731	213,577	370,384	0	143,168	0	38,443	27,380	411	45,434	21,688
481	Interest Expense	Line 8 x WACC	362,711	128,509	5,782	25,577	49,467	86,695	-	34,262	-	9,340	6,620	102	11,019	5,338
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	1,149,802	390,336	17,671	84,154	164,110	283,689	-	108,906	-	29,102	20,760	309	34,414	16,350
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	1,149,802	390,336	17,671	84,154	164,110	283,689	0	108,906	0	29,102	20,760	309	34,414	16,350
486	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
487	State Temporary Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)
488	State Taxable Income	Ln 485:487	543,063	139,730	8,500	47,708	96,409	155,532	0	51,748	0	12,052	9,182	120	14,471	7,611
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	29,868	7,685	467	2,624	5,302	8,554	-	2,846	-	663	505	7	796	419
491	State Income Tax (Def.)	Ln 487 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	64,381	21,940	989	4,697	9,153	15,844	-	6,097	-	1,633	1,164	17	1,930	916
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	1,149,802	390,336	17,671	84,154	164,110	283,689	-	108,906	-	29,102	20,760	309	34,414	16,350
497	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
498	Fed Temporary Differences	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
499	State Income Tax Exp. (Cur.)	Line 490	(29,868)	(7,685)	(467)	(2,624)	(5,302)	(8,554)	-	(2,846)	-	(663)	(505)	(7)	(796)	(419)
500	Fed. Taxable Income	Ln 496:499	533,095	140,264	8,333	46,280	93,327	151,181	-	50,776	-	11,948	9,057	120	14,329	7,479
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	111,950	29,456	1,750	9,719	19,599	31,748	-	10,663	-	2,509	1,902	25	3,009	1,571
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	111,950	29,456	1,750	9,719	19,599	31,748	-	10,663	-	2,509	1,902	25	3,009	1,571
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,248)	(2,994)	(110)	(435)	(809)	(1,531)	-	(683)	-	(204)	(138)	(2)	(238)	(104)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
511	Total Federal Income Tax Exp.	Ln 504:510	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	141,818	37,141	2,217	12,343	24,901	40,302	-	13,509	-	3,172	2,407	32	3,805	1,989
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	154,859	63,963	2,341	9,302	17,280	32,710	-	14,589	-	4,352	2,955	48	5,090	2,230
515	Total Direct Adjs.	Ln 492 + Ln 509	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
517	Total Amortization of ITC	Line 507	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
518	Total Amortization of PTC	Line 508	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
520	Total Income Tax Expense	Ln 513:519	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	25.82%	25.80%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
527	Interest Expense	Line 8 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
534	Temporary Diff Federal	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
535	Deferred Tax Federal	Ln 534 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
536	Base for FIT Computation	Ln 526:535	393,881	99,548	6,171	34,923	70,686	113,674	-	37,545	-	8,673	6,635	86	10,424	5,516
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	104,702	26,462	1,640	9,283	18,790	30,217	-	9,980	-	2,305	1,764	23	2,771	1,466
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
543	Total FIT before Adding Deferred	Ln 538:542	23,778	(14,802)	(142)	5,849	13,148	17,431	-	2,555	-	(151)	121	(10)	(68)	(153)
544	Total FIT - Deferred	Line 535	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
545	Total FIT - Current & Deferred	Ln 543:544	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
549	Interest Expense	Line 27 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
551	Temporary State Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
553	Net FIT Allowable	Line 545	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
555	Base for SIT Computation	Ln 548:554	513,194	132,045	8,032	45,084	91,106	146,978	-	48,901	-	11,389	8,677	114	13,675	7,193
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	29,868	7,685	467	2,624	5,302	8,554	-	2,846	-	663	505	7	796	419
558	Total SIT - Deferred	Line 552	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
559	Total SIT - Current & Deferred	Ln 557:558	64,381	21,940	989	4,697	9,153	15,844	-	6,097	-	1,633	1,164	17	1,930	916
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
564	Total Income Tax Allocator		1.00000	0.27250	0.01278	0.08528	0.17142	0.28157	0.00000	0.09587	0.00000	0.02332	0.01717	0.00021	0.02790	0.01197
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	-	1,898,743	-	631,017	395,248	-	-	323,308
3	Accum. Depreciation & Amort.	Line 171	(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	-	(515,440)	-	(197,855)	(121,311)	-	-	(140,890)
4	Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	-	1,383,303	-	433,162	273,937	-	-	182,419
5	Construction Work in Progress	Line 230	396,105	114,867	3,240	37,980	81,141	106,885	-	43,480	-	2,445	1,741	-	-	4,327
6	Plant Held for Future Use	Line 241	17,110	3,217	480	1,546	9,061	1,935	-	145	-	48	32	-	-	647
7	Working Capital	Line 267	364,314	68,839	44,248	18,283	40,437	69,678	-	34,182	-	8,095	14,401	-	-	66,151
8	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	-	1,461,110	-	443,750	290,110	-	-	253,543
9																
10	Revenue															
11	Class Revenue	Line 288	1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
12	Revenue Credits	Line 309	41,718	102	4	2,014	4,313	239	-	5,704	-	29,089	8	-	-	246
13	Total Revenue		1,943,474	599,364	106,043	96,683	209,379	414,420	-	210,627	-	67,628	66,170	-	-	173,159
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	359,826	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,489
17	Depreciation	Line 462	552,319	236,397	12,159	20,911	43,451	97,826	-	61,170	-	18,156	31,412	-	-	30,837
18	Tax Other Than Income Tax	Line 473	117,837	36,076	3,259	7,218	15,716	29,318	-	14,098	-	4,428	2,805	-	-	4,919
19	Gain/Loss on Disposition		(797)	(255)	(7)	(52)	(114)	(207)	-	(99)	-	(31)	(20)	-	-	(13)
20	Operating Expense before Tax		1,029,185	321,643	95,406	34,959	72,964	173,343	-	98,446	-	34,070	44,123	-	-	154,232
21	Income Tax Expense	Line 520	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
22	Total Operating Expense		1,156,700	352,027	96,614	44,951	95,771	211,519	-	114,095	-	38,311	47,004	-	-	156,408
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
26	Net Operating Income Required	Ln 8 x Ln 34	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
32																
33		Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	1,901,757	599,263	106,039	94,669	205,067	414,181		204,923		38,539	66,163			172,913
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%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		3,694,402	3,694,402	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		308,276	308,276	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		338,297	338,297	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		1,124,719	1,124,719	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		5,465,694	5,465,694	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		45,051	45,051	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,650	2,650	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		23,493	23,493	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		26,094	26,094	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		828,713	-	-	828,713	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		1,808,018	-	-	-	1,808,018	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		25,548	-	-	25,548	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03525	0.00000	0.30956	0.65518	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		8,225,262	5,562,982	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.67633	0.00000	0.10386	0.21981	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		3,437,211	-	-	-	-	3,437,211	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		1,845,476	-	-	-	-	-	-	1,845,476	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		613,314	-	-	-	-	-	-	-	-	613,314	-	-	-	-
72	Distribution Metering		383,683	-	-	-	-	-	-	-	-	-	383,683	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54735	0.00000	0.29388	0.00000	0.09767	0.06110	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		9,039,251	97,288	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01076	0.00000	0.09451	0.20002	0.38025	0.00000	0.20416	0.00000	0.06785	0.04245	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		14,504,945	5,562,982	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38352	0.00000	0.05889	0.12465	0.23697	0.00000	0.12723	0.00000	0.04228	0.02645	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		759,599	123,988	176,353	14,872	25,247	99,211	-	53,268	-	17,703	11,565	-	-	237,393
86	Retail 100%, Class = # Bills		106,427	-	-	-	-	-	-	-	-	-	-	-	-	106,427
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
89	General & Intangible Plant Allocators		1.00000	0.14317	0.20363	0.01717	0.02915	0.11456	0.00000	0.06151	0.00000	0.02044	0.01335	0.00000	0.00000	0.39701
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(20,512)	-	-	-	-	-	-	-	-	-	-	-	-	(20,512)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
104																
105	Total Gross Electric Plant in Service		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
106	Total Gross Electric Plant Allocators		1.00000	0.37048	0.01149	0.05662	0.11943	0.23038	0.00000	0.12369	0.00000	0.04111	0.02575	0.00000	0.00000	0.02106
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		1,504,015	1,504,015	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		189,771	189,771	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		236,182	236,182	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		131,567	131,567	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,061,535	2,061,535	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		7,717	7,717	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,395	1,395	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,053	1,053	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		133,976	-	-	133,976	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		232,644	-	-	-	232,644	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		3,066	-	-	3,066	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		380,963	11,277	0	137,042	232,644	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.02960	0.00000	0.35973	0.61067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		2,442,498	2,072,811	0	137,042	232,644	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.84864	0.00000	0.05611	0.09525	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		597,898	-	-	-	-	597,898	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		490,794	-	-	-	-	-	-	490,794	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		189,664	-	-	-	-	-	-	-	-	189,664	-	-	-	-
140	Distribution Metering		115,960	-	-	-	-	-	-	-	-	-	115,960	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,394,317	0	0	0	0	597,898	0	490,794	0	189,664	115,960	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42881	0.00000	0.35200	0.00000	0.13603	0.08317	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,775,280	11,277	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00635	0.00000	0.07719	0.13105	0.33679	0.00000	0.27646	0.00000	0.10684	0.06532	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		3,836,814	2,072,811	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54024	0.00000	0.03572	0.06063	0.15583	0.00000	0.12792	0.00000	0.04943	0.03022	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		351,461	57,368	81,597	6,881	11,682	45,904	-	24,646	-	8,191	5,351	-	-	109,840
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,494	-	-	-	-	-	-	-	-	-	-	-	-	28,494
156	General & Intangible Plant Total		379,955	57,368	81,597	6,881	11,682	45,904	0	24,646	0	8,191	5,351	0	0	138,334
157	General & Intangible Plant Allocators		1.00000	0.15099	0.21475	0.01811	0.03074	0.12081	0.00000	0.06487	0.00000	0.02156	0.01408	0.00000	0.00000	0.36408
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,556	-	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	0	2,556
170																
171	Total Accumulated Depreciation		4,219,325	2,130,180	81,597	143,923	244,326	643,803	0	515,440	0	197,855	121,311	0	0	140,890
172	Total Accum Deprec Allocators		1.00000	0.50486	0.01934	0.03411	0.05791	0.15258	0.00000	0.12216	0.00000	0.04689	0.02875	0.00000	0.00000	0.03339
173																
174	[redacted]															
175	**Net Plant in Service**															
176	Production Gross Plant		5,465,694	5,465,694	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,061,535)	(2,061,535)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,404,160	3,404,160	0	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	0.00000
180																
181	Transmission Gross Plant		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(380,963)	(11,277)	0	(137,042)	(232,644)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,378,605	86,011	0	717,219	1,575,374	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03616	0.00000	0.30153	0.66231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
187	Distribution Reserve		(1,394,317)	0	0	0	0	(597,898)	0	(490,794)	0	(189,664)	(115,960)	0	0	0
188	Distribution Net Plant		4,885,367	0	0	0	0	2,839,312	0	1,354,682	0	423,650	267,722	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58119	0.00000	0.27729	0.00000	0.08672	0.05480	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
192	General & Intangible Reserve		(379,955)	(57,368)	(81,597)	(6,881)	(11,682)	(45,904)	0	(24,646)	0	(8,191)	(5,351)	0	0	(138,334)
193	General & Intangible Net Plant		486,071	66,620	94,755	7,991	13,565	53,307	0	28,621	0	9,512	6,214	0	0	205,486
194	General & Intangible Net Plant Allocators		1.00000	0.13706	0.19494	0.01644	0.02791	0.10967	0.00000	0.05888	0.00000	0.01957	0.01278	0.00000	0.00000	0.42275
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(23,067)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(23,067)
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	0.00000	1.00000
205																
206	Total Gross Plant		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
207	Total Reserve		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
208	Total Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
209	Total Net Plant Allocators		1.00000	0.31954	0.00851	0.06515	0.14275	0.25987	0.00000	0.12427	0.00000	0.03891	0.02461	0.00000	0.00000	0.01639
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		93,367	93,367	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		11,965	11,965	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		7,815	7,815	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,684	1,684	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		38,168	-	-	38,168	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		81,690	-	-	-	81,690	-	-	-	-	-	-	-	-	-
219	Distribution Primary		106,887	-	-	-	-	106,887	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		43,372	-	-	-	-	-	-	43,372	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,392	-	-	-	-	-	-	-	-	2,392	-	-	-	-
224	Distribution Metering		1,700	-	-	-	-	-	-	-	-	-	1,700	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		14,219	2,321	3,301	278	473	1,857	-	997	-	331	216	-	-	4,444
228	Retail 100%, Class = Net Plant		(7,153)	(2,285)	(61)	(466)	(1,021)	(1,859)	-	(889)	-	(278)	(176)	-	-	(117)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327
231	Total Construction Work in Progress Allocator		1.00000	0.28999	0.00818	0.09588	0.20485	0.26984	0.00000	0.10977	0.00000	0.00617	0.00439	0.00000	0.00000	0.01092
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		2,265	2,265	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		614	614	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1,505	-	-	1,505	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		8,992	-	-	-	8,992	-	-	-	-	-	-	-	-	-
239	Distribution Primary		1,664	-	-	-	-	1,664	-	-	-	-	-	-	-	-
240	Labor		2,069	338	480	41	69	270	-	145	-	48	32	-	-	647
241	Plant Held for Future Use Total		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
242	Plant Held for Future Use Allocator		1.00000	0.18803	0.02808	0.09034	0.52954	0.11307	0.00000	0.00848	0.00000	0.00282	0.00184	0.00000	0.00000	0.03780
243																
244																
245	**Working Capital**															
246	Production Base Demand		35,061	35,061	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		3,650	3,650	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		3,982	3,982	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		51,019	-	51,019	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		42,896	-	42,896	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		525	525	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(246,023)	(33,786)	(54,684)	(4,705)	(9,509)	(31,723)	-	(15,912)	-	(7,873)	(6,785)	-	-	(81,045)
257	Retail 100%, Class = # Bills		137,775	-	-	-	-	-	-	-	-	-	-	-	-	137,775
258	Retail 100%, Class = Prod		(109,527)	(109,527)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		285,122	91,107	2,427	18,576	40,700	74,094	-	35,433	-	11,095	7,017	-	-	4,673
260	Retail 100%, Class = T&D		(64,785)	(697)	-	(6,123)	(12,958)	(24,635)	-	(13,227)	-	(4,396)	(2,750)	-	-	-
261	Retail 100%, Class = Metering		11,113	-	-	-	-	-	-	-	-	-	11,113	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(4,749)	(4,749)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		225,463	83,529	2,590	12,766	26,926	51,942	-	27,888	-	9,268	5,805	-	-	4,749
266	Gross Trans Plant		(7,208)	(254)	-	(2,231)	(4,723)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
268	Total Working Capital Allocator		1.00000	0.18895	0.12146	0.05018	0.11099	0.19126	0.00000	0.09383	0.00000	0.02222	0.03953	0.00000	0.00000	0.18158
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
273	Accumulated Depreciation		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
274	Net Electric Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
275	Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
277	Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
278	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	0	1,461,110	0	443,750	290,110	0	0	253,543
279	Total Rate Base Allocator		1.00000	0.31437	0.01198	0.06575	0.14440	0.25789	0.00000	0.12269	0.00000	0.03726	0.02436	0.00000	0.00000	0.02129
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		1,858,907	556,413	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
284	Production Solar Demand		42,850	42,850	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
286	Retail Revenue		1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
287	Wholesale 100%															
288	Total Class Revenue		1,901,757	599,263	106,039	94,669	205,067	414,181	0	204,923	0	38,539	66,163	0	0	172,913
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31511	0.05576	0.04978	0.10783	0.21779	0.00000	0.10775	0.00000	0.02027	0.03479	0.00000	0.00000	0.09092
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		1,815,960	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	170,983
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		1,815,960	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	170,983
295	Function Allocator for Electric Revenue		1.00000	0.31332	0.05773	0.04774	0.10274	0.20719	0.00000	0.10737	0.00000	0.03491	0.03485	0.00000	0.00000	0.09416
296																
297																
298	**Revenue Credits**															
299	Transmission		1,993	-	-	1,993	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		4,266	-	-	-	4,266	-	-	-	-	-	-	-	-	-
301	Distribution Primary		155	-	-	-	-	155	-	-	-	-	-	-	-	-
302	Distribution Secondary		5,664	-	-	-	-	-	-	5,664	-	-	-	-	-	-
303	Distribution Service		29,077	-	-	-	-	-	-	-	-	29,077	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	-	239
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		324	102	4	21	47	84	-	40	-	12	8	-	-	7
309	Total Revenue Credits		41,718	102	4	2,014	4,313	239	0	5,704	0	29,089	8	0	0	246
310	Total Revenue Credits Allocator		1.00000	0.00244	0.00009	0.04829	0.10337	0.00573	0.00000	0.13672	0.00000	0.69727	0.00019	0.00000	0.00000	0.00590
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		17,461	17,461	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		1,489	1,489	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		2,608	2,608	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		7,122	7,122	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		28,680	28,680	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		46,464	-	46,464	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		4,215	-	4,215	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		3,766	-	3,766	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		3,518	-	3,518	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		57,963	0	57,963	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		86,643	28,680	57,963	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.33102	0.66898	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		126	126	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		4,188	-	-	4,188	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		9,137	-	-	-	9,137	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		71	-	-	71	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		13,669	272	0	4,259	9,137	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.01988	0.00000	0.31163	0.66849	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		30,933	-	-	-	-	30,933	-	-	-	-	-	-	-	-
346	Distribution Secondary		14,970	-	-	-	-	-	-	14,970	-	-	-	-	-	-
347	Distribution Service		8,756	-	-	-	-	-	-	-	-	8,756	-	-	-	-
348	Distribution Metering		7,942	-	-	-	-	-	-	-	-	-	7,942	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		62,601	0	0	0	0	30,933	0	14,970	0	8,756	7,942	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49413	0.00000	0.23913	0.00000	0.13987	0.12687	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		194	-	-	-	-	-	-	-	-	-	194	-	-	-
357	Retail 100%, Class = # Bills		67,752	-	-	-	-	-	-	-	-	-	-	-	-	67,752
358	Customer Accounting O&M		67,946	0	0	0	0	0	0	0	0	0	194	0	0	67,752
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		3,610	-	-	-	-	-	-	-	-	-	-	-	-	3,610
363	Customer Serv & Info. O&M		3,610	0	0	0	0	0	0	0	0	0	0	0	0	3,610
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		14,572	-	-	-	-	-	-	-	-	-	-	-	-	14,572

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
368	Sales O&M		14,572	0	0	0	0	0	0	0	0	0	0	0	0	14,572
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		94,215	15,379	21,874	1,845	3,131	12,305	-	6,607	-	2,196	1,434	-	-	29,445
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		13,748	5,093	158	778	1,642	3,167	-	1,701	-	565	354	-	-	290
375	Retail 100%, Class = # Bills		2,887	-	-	-	-	-	-	-	-	-	-	-	-	2,887
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		110,851	20,472	22,031	2,623	4,773	15,473	0	8,307	0	2,761	1,788	0	0	32,622
381	Admin & General O&M Allocators		1.00000	0.18468	0.19875	0.02366	0.04306	0.13958	0.00000	0.07494	0.00000	0.02491	0.01613	0.00000	0.00000	0.29428
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		359,893	49,424	79,994	6,883	13,911	46,406	0	23,277	0	11,517	9,925	0	0	118,556
389	Total O&M Allocators		1.00000	0.13733	0.22227	0.01912	0.03865	0.12894	0.00000	0.06468	0.00000	0.03200	0.02758	0.00000	0.00000	0.32942
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(67)													(67)
392	Total Adjusted O&M		359,826	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,489
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		162,840	162,840	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		11,510	11,510	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		16,197	16,197	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		34,837	34,837	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		225,384	225,384	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		833	833	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		481	481	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		548	548	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		19,238	-	-	19,238	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		41,524	-	-	-	41,524	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		562	-	-	562	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		63,234	1,910	0	19,800	41,524	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03021	0.00000	0.31312	0.65667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		288,618	227,294	0	19,800	41,524	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.78752	0.00000	0.06860	0.14387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		90,644	-	-	-	-	90,644	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		55,876	-	-	-	-	-	-	55,876	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		16,881	-	-	-	-	-	-	-	-	16,881	-	-	-	-
426	Distribution Metering		24,828	-	-	-	-	-	-	-	-	-	24,828	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		188,229	0	0	0	0	90,644	0	55,876	0	16,881	24,828	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.48156	0.00000	0.29685	0.00000	0.08968	0.13190	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		251,463	1,910	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00760	0.00000	0.07874	0.16513	0.36047	0.00000	0.22220	0.00000	0.06713	0.09873	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		476,847	227,294	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47666	0.00000	0.04152	0.08708	0.19009	0.00000	0.11718	0.00000	0.03540	0.05207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		52,342	8,544	12,152	1,025	1,740	6,836	-	3,671	-	1,220	797	-	-	16,358
440	Retail 100%, Class = # Bills		9,455	-	-	-	-	-	-	-	-	-	-	-	-	9,455
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		61,797	8,544	12,152	1,025	1,740	6,836	0	3,671	0	1,220	797	0	0	25,813
443	General & Intangible Plant Allocators		1.00000	0.13825	0.19664	0.01658	0.02815	0.11063	0.00000	0.05940	0.00000	0.01974	0.01290	0.00000	0.00000	0.41771
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,011	-	-	-	-	-	-	-	-	-	-	-	-	5,011
453	Retail 100%, Class = Net Plant		788	252	7	51	112	205	-	98	-	31	19	-	-	13
454	Retail 100%, Class = T&D		370	4	-	35	74	141	-	76	-	25	16	-	-	-
455	Retail 100%, Class = Metering		5,752	-	-	-	-	-	-	-	-	-	5,752	-	-	-
456	Retail 100%, Class = Dist Secondary		1,450	-	-	-	-	-	-	1,450	-	-	-	-	-	-
457	Retail 100%, Class = Prod		304	304	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		13,676	559	7	86	187	346	0	1,624	0	56	5,787	0	0	5,024
461																
462	Total Depreciation Expense		552,319	236,397	12,159	20,911	43,451	97,826	0	61,170	0	18,156	31,412	0	0	30,837
463	Total Depreciation Expense Allocators		1.00000	0.42801	0.02201	0.03786	0.07867	0.17712	0.00000	0.11075	0.00000	0.03287	0.05687	0.00000	0.00000	0.05583
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		10,088	1,647	2,342	198	335	1,318	-	707	-	235	154	-	-	3,153
468	Net Total Plant		107,749	34,430	917	7,020	15,381	28,001	-	13,390	-	4,193	2,652	-	-	1,766
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		117,837	36,076	3,259	7,218	15,716	29,318	0	14,098	0	4,428	2,805	0	0	4,919
474	Total Taxes Other Allocator		1.00000	0.30615	0.02766	0.06125	0.13337	0.24880	0.00000	0.11964	0.00000	0.03758	0.02381	0.00000	0.00000	0.04174
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	1,943,474	599,364	106,043	96,683	209,379	414,420	0	210,627	0	67,628	66,170	0	0	173,159
479	Total Oper. Exp. Before Tax	Line 20	1,029,185	321,643	95,406	34,959	72,964	173,343	0	98,446	0	34,070	44,123	0	0	154,232
480	Net Oper. Income (NOI) before Tax		914,289	277,722	10,637	61,724	136,416	241,077	0	112,180	0	33,558	22,048	0	0	18,927
481	Interest Expense	Line 8 x WACC	218,809	68,787	2,622	14,387	31,595	56,429	-	26,846	-	8,153	5,330	-	-	4,659
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	695,480	208,935	8,015	47,337	104,820	184,649	-	85,334	-	25,405	16,717	-	-	14,268
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	695,480	208,935	8,015	47,337	104,820	184,649	0	85,334	0	25,405	16,717	0	0	14,268
486	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
487	State Temporary Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)
488	State Taxable Income	Ln 485:487	333,400	74,793	3,855	26,836	61,578	101,233	0	40,547	0	10,520	7,394	0	0	6,642
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	18,337	4,114	212	1,476	3,387	5,568	-	2,230	-	579	407	-	-	365
491	State Income Tax (Def.)	Ln 487 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	38,933	11,744	449	2,642	5,846	10,313	-	4,778	-	1,425	937	-	-	799
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	695,480	208,935	8,015	47,337	104,820	184,649	-	85,334	-	25,405	16,717	-	-	14,268
497	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
498	Fed Temporary Differences	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
499	State Income Tax Exp. (Cur.)	Line 490	(18,337)	(4,114)	(212)	(1,476)	(3,387)	(5,568)	-	(2,230)	-	(579)	(407)	-	-	(365)
500	Fed. Taxable Income	Ln 496:499	326,939	75,079	3,780	26,033	59,610	98,401	-	39,786	-	10,430	7,293	-	-	6,527
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	68,657	15,767	794	5,467	12,518	20,664	-	8,355	-	2,190	1,532	-	-	1,371
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	68,657	15,767	794	5,467	12,518	20,664	-	8,355	-	2,190	1,532	-	-	1,371
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(4,325)	(1,602)	(50)	(245)	(517)	(996)	-	(535)	-	(178)	(111)	-	-	(91)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
511	Total Federal Income Tax Exp.	Ln 504:510	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	86,994	19,880	1,006	6,943	15,905	26,232	-	10,585	-	2,769	1,938	-	-	1,736
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	92,414	34,237	1,062	5,232	11,037	21,290	-	11,431	-	3,799	2,380	-	-	1,946
515	Total Direct Adjs.	Ln 492 + Ln 509	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
517	Total Amortization of ITC	Line 507	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
518	Total Amortization of PTC	Line 508	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
520	Total Income Tax Expense	Ln 513:519	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
527	Interest Expense	Line 8 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
534	Temporary Diff Federal	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
535	Deferred Tax Federal	Ln 534 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
536	Base for FIT Computation	Ln 526:535	242,011	53,285	2,799	19,645	45,148	73,989	-	29,419	-	7,571	5,343	-	-	4,814
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	64,332	14,164	744	5,222	12,001	19,668	-	7,820	-	2,012	1,420	-	-	1,280
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
543	Total FIT before Adding Deferred	Ln 538:542	16,881	(7,923)	(64)	3,290	8,398	11,346	-	2,002	-	(132)	98	-	-	(133)
544	Total FIT - Deferred	Line 535	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
545	Total FIT - Current & Deferred	Ln 543:544	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
549	Interest Expense	Line 27 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
551	Temporary State Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
553	Net FIT Allowable	Line 545	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
555	Base for SIT Computation	Ln 548:554	315,063	70,679	3,643	25,360	58,191	95,665	-	38,317	-	9,942	6,988	-	-	6,277
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	18,337	4,114	212	1,476	3,387	5,568	-	2,230	-	579	407	-	-	365
558	Total SIT - Deferred	Line 552	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
559	Total SIT - Current & Deferred	Ln 557:558	38,933	11,744	449	2,642	5,846	10,313	-	4,778	-	1,425	937	-	-	799
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
564	Total Income Tax Allocator		1.00000	0.23828	0.00947	0.07836	0.17886	0.29939	0.00000	0.12272	0.00000	0.03326	0.02259	0.00000	0.00000	0.01706
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	1,317,093	494,889	17,882	72,283	152,466	313,630	-	154,863	-	46,511	40,712	-	-	23,858
3	Accum. Depreciation & Amort.	Line 171	(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	-	(42,040)	-	(14,584)	(12,496)	-	-	(10,397)
4	Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	-	112,823	-	31,928	28,216	-	-	13,461
5	Construction Work in Progress	Line 230	33,936	9,996	329	3,159	6,748	9,479	-	3,546	-	180	179	-	-	319
6	Plant Held for Future Use	Line 241	1,449	280	49	129	754	172	-	12	-	4	3	-	-	48
7	Working Capital	Line 267	31,290	5,990	4,487	1,521	3,363	6,179	-	2,788	-	597	1,483	-	-	4,881
8	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	-	119,169	-	32,708	29,882	-	-	18,710
9																
10	Revenue															
11	Class Revenue	Line 288	163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
12	Revenue Credits	Line 309	3,185	9	0	168	359	21	-	465	-	2,144	1	-	-	18
13	Total Revenue		166,788	52,158	10,752	8,041	17,413	36,753	-	17,179	-	4,985	6,816	-	-	12,691
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	30,684	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,657
17	Depreciation	Line 462	47,671	20,572	1,233	1,739	3,614	8,676	-	4,989	-	1,338	3,236	-	-	2,276
18	Tax Other Than Income Tax	Line 473	10,105	3,139	330	600	1,307	2,600	-	1,150	-	326	289	-	-	363
19	Gain/Loss on Disposition		(68)	(22)	(1)	(4)	(9)	(18)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		88,392	27,990	9,674	2,907	6,068	15,373	-	8,029	-	2,511	4,545	-	-	11,295
21	Income Tax Expense	Line 520	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
22	Total Operating Expense		99,319	30,634	9,796	3,738	7,965	18,759	-	9,306	-	2,824	4,842	-	-	11,455
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
26	Net Operating Income Required	Ln 8 x Ln 34	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	163,603	52,149	10,752	7,873	17,055	36,732		16,714		2,841	6,815			12,673
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%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		321,492	321,492	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		26,827	26,827	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,439	29,439	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		97,875	97,875	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		475,633	475,633	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,920	3,920	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		231	231	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,044	2,044	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,271	2,271	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		68,921	-	-	68,921	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		150,366	-	-	-	150,366	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		2,125	-	-	2,125	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03683	0.00000	0.30906	0.65411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		705,511	484,099	0	71,046	150,366	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.68617	0.00000	0.10070	0.21313	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		304,831	-	-	-	-	304,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		150,518	-	-	-	-	-	-	150,518	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		45,207	-	-	-	-	-	-	-	-	45,207	-	-	-	-
72	Distribution Metering		39,521	-	-	-	-	-	-	-	-	-	39,521	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.56442	0.00000	0.27870	0.00000	0.08370	0.07318	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		769,955	8,466	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01100	0.00000	0.09227	0.19529	0.39591	0.00000	0.19549	0.00000	0.05871	0.05133	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,245,588	484,099	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38865	0.00000	0.05704	0.12072	0.24473	0.00000	0.12084	0.00000	0.03629	0.03173	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		65,165	10,790	17,882	1,237	2,100	8,799	-	4,345	-	1,305	1,191	-	-	17,518
86	Retail 100%, Class = # Bills		7,854	-	-	-	-	-	-	-	-	-	-	-	-	7,854
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
89	General & Intangible Plant Allocators		1.00000	0.14777	0.24489	0.01694	0.02876	0.12050	0.00000	0.05950	0.00000	0.01787	0.01631	0.00000	0.00000	0.34747
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,514)	-	-	-	-	-	-	-	-	-	-	-	-	(1,514)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
104																
105	Total Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
106	Total Gross Electric Plant Allocators		1.00000	0.37574	0.01358	0.05488	0.11576	0.23812	0.00000	0.11758	0.00000	0.03531	0.03091	0.00000	0.00000	0.01811
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		130,882	130,882	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		16,514	16,514	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,553	20,553	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		11,449	11,449	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		179,398	179,398	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		672	672	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		121	121	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		92	92	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		11,142	-	-	11,142	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		19,348	-	-	-	19,348	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		255	-	-	255	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,727	981	0	11,397	19,348	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03093	0.00000	0.35923	0.60984	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		211,125	180,379	0	11,397	19,348	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.85437	0.00000	0.05398	0.09164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		53,025	-	-	-	-	53,025	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		40,029	-	-	-	-	-	-	40,029	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		13,980	-	-	-	-	-	-	-	-	13,980	-	-	-	-
140	Distribution Metering		11,944	-	-	-	-	-	-	-	-	-	11,944	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		118,979	0	0	0	0	53,025	0	40,029	0	13,980	11,944	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44567	0.00000	0.33644	0.00000	0.11750	0.10039	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		150,706	981	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00651	0.00000	0.07563	0.12838	0.35185	0.00000	0.26561	0.00000	0.09276	0.07926	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		330,103	180,379	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54643	0.00000	0.03453	0.05861	0.16063	0.00000	0.12126	0.00000	0.04235	0.03618	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		30,151	4,992	8,274	572	972	4,071	-	2,010	-	604	551	-	-	8,105
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,103	-	-	-	-	-	-	-	-	-	-	-	-	2,103
156	General & Intangible Plant Total		32,254	4,992	8,274	572	972	4,071	0	2,010	0	604	551	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.15478	0.25652	0.01774	0.03012	0.12622	0.00000	0.06232	0.00000	0.01872	0.01709	0.00000	0.00000	0.31649
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		189	-	-	-	-	-	-	-	-	-	-	-	-	189
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		189	0	0	0	0	0	0	0	0	0	0	0	0	189
170																
171	Total Accumulated Depreciation		362,546	185,371	8,274	11,970	20,320	57,096	0	42,040	0	14,584	12,496	0	0	10,397
172	Total Accum Deprec Allocators		1.00000	0.51130	0.02282	0.03302	0.05605	0.15749	0.00000	0.11596	0.00000	0.04023	0.03447	0.00000	0.00000	0.02868
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		475,633	475,633	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(179,398)	(179,398)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		296,235	296,235	0	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	0.00000
180																
181	Transmission Gross Plant		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,727)	(981)	0	(11,397)	(19,348)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		198,152	7,485	0	59,649	131,018	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03777	0.00000	0.30102	0.66120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
187	Distribution Reserve		(118,979)	0	0	0	0	(53,025)	0	(40,029)	0	(13,980)	(11,944)	0	0	0
188	Distribution Net Plant		421,098	0	0	0	0	251,806	0	110,489	0	31,227	27,576	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.59798	0.00000	0.26238	0.00000	0.07416	0.06549	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
192	General & Intangible Reserve		(32,254)	(4,992)	(8,274)	(572)	(972)	(4,071)	0	(2,010)	0	(604)	(551)	0	0	(10,208)
193	General & Intangible Net Plant		40,765	5,797	9,608	665	1,128	4,728	0	2,334	0	701	640	0	0	15,163
194	General & Intangible Net Plant Allocators		1.00000	0.14222	0.23569	0.01630	0.02768	0.11597	0.00000	0.05726	0.00000	0.01720	0.01570	0.00000	0.00000	0.37198
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
202	Other Reserve		(189)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(189)
203	Other Net Plant		(1,702)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1,702)
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	0.00000	1.00000
205																
206	Total Gross Plant		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
207	Total Reserve		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
208	Total Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
209	Total Net Plant Allocators		1.00000	0.32426	0.01007	0.06319	0.13844	0.26875	0.00000	0.11820	0.00000	0.03345	0.02956	0.00000	0.00000	0.01410
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		8,125	8,125	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,041	1,041	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		680	680	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		147	147	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		3,174	-	-	3,174	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		6,794	-	-	-	6,794	-	-	-	-	-	-	-	-	-
219	Distribution Primary		9,479	-	-	-	-	9,479	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		3,537	-	-	-	-	-	-	3,537	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		176	-	-	-	-	-	-	-	-	176	-	-	-	-
224	Distribution Metering		175	-	-	-	-	-	-	-	-	-	175	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,220	202	335	23	39	165	-	81	-	24	22	-	-	328
228	Retail 100%, Class = Net Plant		(613)	(199)	(6)	(39)	(85)	(165)	-	(72)	-	(21)	(18)	-	-	(9)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319
231	Total Construction Work in Progress Allocator		1.00000	0.29455	0.00968	0.09308	0.19885	0.27933	0.00000	0.10450	0.00000	0.00531	0.00528	0.00000	0.00000	0.00941
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		197	197	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		125	-	-	125	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		748	-	-	-	748	-	-	-	-	-	-	-	-	-
239	Distribution Primary		148	-	-	-	-	148	-	-	-	-	-	-	-	-
240	Labor		178	29	49	3	6	24	-	12	-	4	3	-	-	48
241	Plant Held for Future Use Total		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
242	Plant Held for Future Use Allocator		1.00000	0.19325	0.03363	0.08873	0.52015	0.11844	0.00000	0.00817	0.00000	0.00245	0.00224	0.00000	0.00000	0.03294
243																
244																
245	**Working Capital**															
246	Production Base Demand		3,051	3,051	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		318	318	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		346	346	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		5,173	-	5,173	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		4,350	-	4,350	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(21,038)	(2,940)	(5,545)	(391)	(791)	(2,813)	-	(1,298)	-	(580)	(699)	-	-	(5,981)
257	Retail 100%, Class = # Bills		10,167	-	-	-	-	-	-	-	-	-	-	-	-	10,167
258	Retail 100%, Class = Prod		(9,531)	(9,531)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		24,451	7,928	246	1,545	3,385	6,571	-	2,890	-	818	723	-	-	345
260	Retail 100%, Class = T&D		(5,518)	(61)	-	(509)	(1,078)	(2,185)	-	(1,079)	-	(324)	(283)	-	-	-
261	Retail 100%, Class = Metering		1,145	-	-	-	-	-	-	-	-	-	1,145	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(413)	(413)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		19,345	7,269	263	1,062	2,239	4,607	-	2,275	-	683	598	-	-	350
266	Gross Trans Plant		(600)	(22)	-	(186)	(393)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
268	Total Working Capital Allocator		1.00000	0.19145	0.14339	0.04860	0.10748	0.19749	0.00000	0.08910	0.00000	0.01907	0.04741	0.00000	0.00000	0.15601
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
273	Accumulated Depreciation		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
274	Net Electric Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
275	Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
277	Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
278	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	0	119,169	0	32,708	29,882	0	0	18,710
279	Total Rate Base Allocator		1.00000	0.31901	0.01417	0.06377	0.14004	0.26670	0.00000	0.11669	0.00000	0.03203	0.02926	0.00000	0.00000	0.01832
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		159,874	48,420	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
284	Production Solar Demand		3,729	3,729	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
287	Wholesale 100%															
288	Total Class Revenue		163,603	52,149	10,752	7,873	17,055	36,732	0	16,714	0	2,841	6,815	0	0	12,673
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31875	0.06572	0.04812	0.10424	0.22452	0.00000	0.10216	0.00000	0.01736	0.04166	0.00000	0.00000	0.07746
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		155,862	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,531
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		155,862	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,531
295	Function Allocator for Electric Revenue		1.00000	0.31768	0.06820	0.04626	0.09955	0.21408	0.00000	0.10203	0.00000	0.02998	0.04183	0.00000	0.00000	0.08040
296																
297																
298	**Revenue Credits**															
299	Transmission		166	-	-	166	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		355	-	-	-	355	-	-	-	-	-	-	-	-	-
301	Distribution Primary		14	-	-	-	-	14	-	-	-	-	-	-	-	-
302	Distribution Secondary		462	-	-	-	-	-	-	462	-	-	-	-	-	-
303	Distribution Service		2,143	-	-	-	-	-	-	-	-	2,143	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	-	18
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		28	9	0	2	4	7	-	3	-	1	1	-	-	1
309	Total Revenue Credits		3,185	9	0	168	359	21	0	465	0	2,144	1	0	0	18
310	Total Revenue Credits Allocator		1.00000	0.00278	0.00012	0.05260	0.11261	0.00665	0.00000	0.14606	0.00000	0.67321	0.00026	0.00000	0.00000	0.00570
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,520	1,520	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		227	227	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		620	620	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,496	2,496	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		4,711	-	4,711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		427	-	427	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		382	-	382	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		357	-	357	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		5,877	0	5,877	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		8,373	2,496	5,877	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29807	0.70193	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		348	-	-	348	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		760	-	-	-	760	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		1,138	24	0	354	760	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02078	0.00000	0.31134	0.66788	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		2,743	-	-	-	-	2,743	-	-	-	-	-	-	-	-
346	Distribution Secondary		1,221	-	-	-	-	-	-	1,221	-	-	-	-	-	-
347	Distribution Service		645	-	-	-	-	-	-	-	-	645	-	-	-	-
348	Distribution Metering		818	-	-	-	-	-	-	-	-	-	818	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		5,428	0	0	0	0	2,743	0	1,221	0	645	818	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.50542	0.00000	0.22495	0.00000	0.11890	0.15072	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		20	-	-	-	-	-	-	-	-	-	20	-	-	-
357	Retail 100%, Class = # Bills		5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
358	Customer Accounting O&M		5,020	0	0	0	0	0	0	0	0	0	20	0	0	5,000
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	-	266
363	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	0	266
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1,075	-	-	-	-	-	-	-	-	-	-	-	-	1,075

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		1,075	0	0	0	0	0	0	0	0	0	0	0	0	1,075
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		8,083	1,338	2,218	153	260	1,091	-	539	-	162	148	-	-	2,173
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,180	443	16	65	137	281	-	139	-	42	36	-	-	21
375	Retail 100%, Class = # Bills		213	-	-	-	-	-	-	-	-	-	-	-	-	213
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		9,475	1,781	2,234	218	397	1,372	0	678	0	203	184	0	0	2,407
381	Admin & General O&M Allocators		1.00000	0.18801	0.23576	0.02302	0.04190	0.14482	0.00000	0.07151	0.00000	0.02148	0.01944	0.00000	0.00000	0.25406
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		30,775	4,301	8,111	572	1,157	4,116	0	1,899	0	849	1,022	0	0	8,749
389	Total O&M Allocators		1.00000	0.13975	0.26356	0.01860	0.03759	0.13373	0.00000	0.06169	0.00000	0.02758	0.03322	0.00000	0.00000	0.28427
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(92)													(92)
392	Total Adjusted O&M		30,684	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,657
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		14,171	14,171	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		1,002	1,002	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,409	1,409	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		3,032	3,032	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		19,613	19,613	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,600	-	-	1,600	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		3,453	-	-	-	3,453	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		47	-	-	47	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		5,266	166	0	1,647	3,453	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03156	0.00000	0.31268	0.65576	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		24,880	19,779	0	1,647	3,453	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.79501	0.00000	0.06619	0.13881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		8,039	-	-	-	-	8,039	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		4,557	-	-	-	-	-	-	4,557	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1,244	-	-	-	-	-	-	-	-	1,244	-	-	-	-
426	Distribution Metering		2,557	-	-	-	-	-	-	-	-	-	2,557	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		16,398	0	0	0	0	8,039	0	4,557	0	1,244	2,557	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49024	0.00000	0.27792	0.00000	0.07588	0.15596	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		21,664	166	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00767	0.00000	0.07601	0.15941	0.37107	0.00000	0.21036	0.00000	0.05743	0.11805	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		41,277	19,779	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47919	0.00000	0.03989	0.08366	0.19475	0.00000	0.11041	0.00000	0.03014	0.06196	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		4,490	743	1,232	85	145	606	-	299	-	90	82	-	-	1,207
440	Retail 100%, Class = # Bills		698	-	-	-	-	-	-	-	-	-	-	-	-	698
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		5,188	743	1,232	85	145	606	0	299	0	90	82	0	0	1,905
443	General & Intangible Plant Allocators		1.00000	0.14331	0.23750	0.01643	0.02789	0.11686	0.00000	0.05770	0.00000	0.01733	0.01582	0.00000	0.00000	0.36715
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		370	-	-	-	-	-	-	-	-	-	-	-	-	370
453	Retail 100%, Class = Net Plant		68	22	1	4	9	18	-	8	-	2	2	-	-	1
454	Retail 100%, Class = T&D		32	0	-	3	6	12	-	6	-	2	2	-	-	-
455	Retail 100%, Class = Metering		592	-	-	-	-	-	-	-	-	-	592	-	-	-
456	Retail 100%, Class = Dist Secondary		118	-	-	-	-	-	-	118	-	-	-	-	-	-
457	Retail 100%, Class = Prod		26	26	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		1,206	49	1	7	16	31	0	132	0	4	596	0	0	371
461																
462	Total Depreciation Expense		47,671	20,572	1,233	1,739	3,614	8,676	0	4,989	0	1,338	3,236	0	0	2,276
463	Total Depreciation Expense Allocators		1.00000	0.43153	0.02586	0.03648	0.07580	0.18199	0.00000	0.10466	0.00000	0.02807	0.06787	0.00000	0.00000	0.04773
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		865	143	237	16	28	117	-	58	-	17	16	-	-	233
468	Net Total Plant		9,240	2,996	93	584	1,279	2,483	-	1,092	-	309	273	-	-	130
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		10,105	3,139	330	600	1,307	2,600	0	1,150	0	326	289	0	0	363
474	Total Taxes Other Allocator		1.00000	0.31067	0.03270	0.05940	0.12934	0.25730	0.00000	0.11378	0.00000	0.03230	0.02859	0.00000	0.00000	0.03592
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	166,788	52,158	10,752	8,041	17,413	36,753	0	17,179	0	4,985	6,816	0	0	12,691
479	Total Oper. Exp. Before Tax	Line 20	88,392	27,990	9,674	2,907	6,068	15,373	0	8,029	0	2,511	4,545	0	0	11,295
480	Net Oper. Income (NOI) before Tax		78,396	24,168	1,079	5,133	11,345	21,380	0	9,150	0	2,474	2,271	0	0	1,397
481	Interest Expense	Line 8 x WACC	18,764	5,986	266	1,197	2,628	5,004	-	2,190	-	601	549	-	-	344
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	59,632	18,182	813	3,937	8,718	16,376	-	6,960	-	1,873	1,722	-	-	1,053
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	59,632	18,182	813	3,937	8,718	16,376	0	6,960	0	1,873	1,722	0	0	1,053
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
487	State Temporary Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)
488	State Taxable Income	Ln 485:487	28,565	6,509	391	2,232	5,121	8,978	0	3,307	0	775	762	0	0	490
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	1,571	358	22	123	282	494	-	182	-	43	42	-	-	27
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	3,338	1,022	45	220	486	915	-	390	-	105	97	-	-	59
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	59,632	18,182	813	3,937	8,718	16,376	-	6,960	-	1,873	1,722	-	-	1,053
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
498	Fed Temporary Differences	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
499	State Income Tax Exp. (Cur.)	Line 490	(1,571)	(358)	(22)	(123)	(282)	(494)	-	(182)	-	(43)	(42)	-	-	(27)
500	Fed. Taxable Income	Ln 496:499	28,013	6,534	383	2,165	4,958	8,727	-	3,245	-	769	751	-	-	482
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	5,883	1,372	80	455	1,041	1,833	-	681	-	161	158	-	-	101
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	5,883	1,372	80	455	1,041	1,833	-	681	-	161	158	-	-	101
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(371)	(139)	(5)	(20)	(43)	(88)	-	(44)	-	(13)	(11)	-	-	(7)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
511	Total Federal Income Tax Exp.	Ln 504:510	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	7,454	1,730	102	577	1,323	2,326	-	863	-	204	200	-	-	128
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	7,929	2,979	108	435	918	1,888	-	932	-	280	245	-	-	144
515	Total Direct Adjs.	Ln 492 + Ln 509	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
517	Total Amortization of ITC	Line 507	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
518	Total Amortization of PTC	Line 508	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
520	Total Income Tax Expense	Ln 513:519	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
527	Interest Expense	Line 8 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
534	Temporary Diff Federal	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
535	Deferred Tax Federal	Ln 534 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
536	Base for FIT Computation	Ln 526:535	20,734	4,637	284	1,634	3,755	6,562	-	2,399	-	558	550	-	-	355
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	5,512	1,233	75	434	998	1,744	-	638	-	148	146	-	-	94
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
543	Total FIT before Adding Deferred	Ln 538:542	1,436	(689)	(7)	274	698	1,006	-	163	-	(10)	10	-	-	(10)
544	Total FIT - Deferred	Line 535	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
545	Total FIT - Current & Deferred	Ln 543:544	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
549	Interest Expense	Line 27 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
551	Temporary State Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
553	Net FIT Allowable	Line 545	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
555	Base for SIT Computation	Ln 548:554	26,994	6,151	369	2,109	4,840	8,484	-	3,125	-	733	720	-	-	463
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,571	358	22	123	282	494	-	182	-	43	42	-	-	27
558	Total SIT - Deferred	Line 552	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
559	Total SIT - Current & Deferred	Ln 557:558	3,338	1,022	45	220	486	915	-	390	-	105	97	-	-	59
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
564	Total Income Tax Allocator		1.00000	0.24199	0.01121	0.07606	0.17360	0.30987	0.00000	0.11681	0.00000	0.02861	0.02716	0.00000	0.00000	0.01469
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	79,029	34,530	1,696	4,458	9,403	14,368	-	3,137	-	5,265	3,476	-	-	2,698
3	Accum. Depreciation & Amort.	Line 171	(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	-	(852)	-	(1,651)	(1,067)	-	-	(1,176)
4	Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	-	2,285	-	3,614	2,409	-	-	1,522
5	Construction Work in Progress	Line 230	1,917	697	31	195	416	434	-	72	-	20	15	-	-	36
6	Plant Held for Future Use	Line 241	93	20	5	8	46	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 267	2,230	418	426	94	207	283	-	56	-	68	127	-	-	552
8	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	-	2,414	-	3,703	2,551	-	-	2,116
9																
10	Revenue															
11	Class Revenue	Line 288	10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
12	Revenue Credits	Line 309	288	1	0	10	22	1	-	9	-	243	0	-	-	2
13	Total Revenue		10,856	3,639	1,020	496	1,074	1,684	-	348	-	564	582	-	-	1,450
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	2,580	300	769	35	71	189	-	38	-	96	87	-	-	994
17	Depreciation	Line 462	3,066	1,435	117	107	223	397	-	101	-	151	276	-	-	257
18	Tax Other Than Income Tax	Line 473	613	219	31	37	81	119	-	23	-	37	25	-	-	41
19	Gain/Loss on Disposition		(4)	(2)	(0)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		6,255	1,953	918	179	374	704	-	163	-	284	388	-	-	1,292
21	Income Tax Expense	Line 520	624	184	12	51	117	155	-	26	-	35	25	-	-	18
22	Total Operating Expense		6,879	2,137	929	231	491	859	-	188	-	320	413	-	-	1,310
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
26	Net Operating Income Required	Ln 8 x Ln 34	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	10,568	3,639	1,020	486	1,052	1,683		339		322	582			1,448
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%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		22,431	22,431	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,872	1,872	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,054	2,054	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		6,829	6,829	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		33,186	33,186	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		274	274	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		143	143	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		158	158	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,250	-	-	4,250	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		9,273	-	-	-	9,273	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		131	-	-	131	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		47,431	33,777	0	4,381	9,273	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71212	0.00000	0.09237	0.19551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		13,965	-	-	-	-	13,965	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		3,049	-	-	-	-	-	-	3,049	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		5,118	-	-	-	-	-	-	-	-	5,118	-	-	-	-
72	Distribution Metering		3,374	-	-	-	-	-	-	-	-	-	3,374	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54753	0.00000	0.11954	0.00000	0.20065	0.13228	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		39,750	591	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01486	0.00000	0.11022	0.23329	0.35131	0.00000	0.07670	0.00000	0.12874	0.08488	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		72,936	33,777	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.46310	0.00000	0.06007	0.12714	0.19146	0.00000	0.04180	0.00000	0.07016	0.04626	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		5,376	753	1,696	76	129	403	-	88	-	148	102	-	-	1,981
86	Retail 100%, Class = # Bills		888	-	-	-	-	-	-	-	-	-	-	-	-	888
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
89	General & Intangible Plant Allocators		1.00000	0.12018	0.27075	0.01218	0.02067	0.06435	0.00000	0.01405	0.00000	0.02358	0.01624	0.00000	0.00000	0.45800
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(171)	-	-	-	-	-	-	-	-	-	-	-	-	(171)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
104																
105	Total Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
106	Total Gross Electric Plant Allocators		1.00000	0.43692	0.02146	0.05641	0.11898	0.18180	0.00000	0.03969	0.00000	0.06662	0.04398	0.00000	0.00000	0.03414
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		9,132	9,132	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,152	1,152	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,434	1,434	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		799	799	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		12,517	12,517	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		687	-	-	687	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		1,193	-	-	-	1,193	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		1,965	68	0	703	1,193	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		14,482	12,585	0	703	1,193	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04854	0.08240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		2,429	-	-	-	-	2,429	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		811	-	-	-	-	-	-	811	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		1,583	-	-	-	-	-	-	-	-	1,583	-	-	-	-
140	Distribution Metering		1,020	-	-	-	-	-	-	-	-	-	1,020	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,842	0	0	0	0	2,429	0	811	0	1,583	1,020	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.41579	0.00000	0.13878	0.00000	0.27089	0.17454	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		7,807	68	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00877	0.00000	0.09003	0.15284	0.31116	0.00000	0.10386	0.00000	0.20272	0.13061	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		20,324	12,585	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61925	0.00000	0.03458	0.05871	0.11952	0.00000	0.03989	0.00000	0.07787	0.05017	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		2,487	348	785	35	60	187	-	41	-	68	47	-	-	917
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		238	-	-	-	-	-	-	-	-	-	-	-	-	238
156	General & Intangible Plant Total		2,725	348	785	35	60	187	0	41	0	68	47	0	0	1,154
157	General & Intangible Plant Allocators		1.00000	0.12782	0.28796	0.01295	0.02199	0.06844	0.00000	0.01494	0.00000	0.02508	0.01727	0.00000	0.00000	0.42356
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0	21
170																
171	Total Accumulated Depreciation		23,070	12,934	785	738	1,253	2,616	0	852	0	1,651	1,067	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.56063	0.03401	0.03200	0.05432	0.11338	0.00000	0.03691	0.00000	0.07156	0.04624	0.00000	0.00000	0.05096
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		33,186	33,186	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(12,517)	(12,517)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		20,669	20,669	0	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	0.00000
180																
181	Transmission Gross Plant		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,965)	(68)	0	(703)	(1,193)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,281	522	0	3,679	8,080	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04252	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
187	Distribution Reserve		(5,842)	0	0	0	0	(2,429)	0	(811)	0	(1,583)	(1,020)	0	0	0
188	Distribution Net Plant		19,663	0	0	0	0	11,536	0	2,238	0	3,535	2,354	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58667	0.00000	0.11382	0.00000	0.17978	0.11973	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
192	General & Intangible Reserve		(2,725)	(348)	(785)	(35)	(60)	(187)	0	(41)	0	(68)	(47)	0	0	(1,154)
193	General & Intangible Net Plant		3,539	404	911	41	70	217	0	47	0	79	55	0	0	1,715
194	General & Intangible Net Plant Allocators		1.00000	0.11430	0.25751	0.01158	0.01966	0.06120	0.00000	0.01336	0.00000	0.02243	0.01544	0.00000	0.00000	0.48452
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(192)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(192)
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	0.00000	1.00000
205																
206	Total Gross Plant		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
207	Total Reserve		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
208	Total Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
209	Total Net Plant Allocators		1.00000	0.38592	0.01628	0.06647	0.14564	0.21001	0.00000	0.04084	0.00000	0.06459	0.04305	0.00000	0.00000	0.02720
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		567	567	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		196	-	-	196	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		419	-	-	-	419	-	-	-	-	-	-	-	-	-
219	Distribution Primary		434	-	-	-	-	434	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		72	-	-	-	-	-	-	72	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		20	-	-	-	-	-	-	-	-	20	-	-	-	-
224	Distribution Metering		15	-	-	-	-	-	-	-	-	-	15	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		101	14	32	1	2	8	-	2	-	3	2	-	-	37
228	Retail 100%, Class = Net Plant		(36)	(14)	(1)	(2)	(5)	(8)	-	(1)	-	(2)	(2)	-	-	(1)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36
231	Total Construction Work in Progress Allocator		1.00000	0.36373	0.01625	0.10159	0.21704	0.22647	0.00000	0.03746	0.00000	0.01064	0.00798	0.00000	0.00000	0.01883
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		46	-	-	-	46	-	-	-	-	-	-	-	-	-
239	Distribution Primary		7	-	-	-	-	7	-	-	-	-	-	-	-	-
240	Labor		15	2	5	0	0	1	-	0	-	0	0	-	-	5
241	Plant Held for Future Use Total		93	20	5	8	46	8	0	0	0	0	0	0	0	5
242	Plant Held for Future Use Allocator		1.00000	0.21065	0.04983	0.08549	0.50115	0.08477	0.00000	0.00259	0.00000	0.00434	0.00299	0.00000	0.00000	0.05819
243																
244																
245	**Working Capital**															
246	Production Base Demand		213	213	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		491	-	491	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		413	-	413	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(1,761)	(205)	(526)	(24)	(49)	(129)	-	(26)	-	(66)	(60)	-	-	(676)
257	Retail 100%, Class = # Bills		1,150	-	-	-	-	-	-	-	-	-	-	-	-	1,150
258	Retail 100%, Class = Prod		(665)	(665)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		1,433	553	23	95	209	301	-	59	-	93	62	-	-	39
260	Retail 100%, Class = T&D		(285)	(4)	-	(31)	(66)	(100)	-	(22)	-	(37)	(24)	-	-	-
261	Retail 100%, Class = Metering		98	-	-	-	-	-	-	-	-	-	98	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(29)	(29)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,161	507	25	65	138	211	-	46	-	77	51	-	-	40
266	Gross Trans Plant		(37)	(2)	-	(11)	(24)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
268	Total Working Capital Allocator		1.00000	0.18740	0.19079	0.04204	0.09299	0.12692	0.00000	0.02532	0.00000	0.03028	0.05678	0.00000	0.00000	0.24748
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
273	Accumulated Depreciation		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
274	Net Electric Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
275	Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		93	20	5	8	46	8	0	0	0	0	0	0	0	5
277	Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
278	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	0	2,414	0	3,703	2,551	0	0	2,116
279	Total Rate Base Allocator		1.00000	0.37759	0.02280	0.06671	0.14651	0.20727	0.00000	0.04010	0.00000	0.06151	0.04238	0.00000	0.00000	0.03514
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		10,308	3,378	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
284	Production Solar Demand		260	260	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
287	Wholesale 100%															
288	Total Class Revenue		10,568	3,639	1,020	486	1,052	1,683	0	339	0	322	582	0	0	1,448
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34430	0.09650	0.04595	0.09953	0.15923	0.00000	0.03203	0.00000	0.03043	0.05505	0.00000	0.00000	0.13698
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		10,232	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,432
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		10,232	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,432
295	Function Allocator for Electric Revenue		1.00000	0.33763	0.09853	0.04345	0.09352	0.14939	0.00000	0.03148	0.00000	0.05169	0.05439	0.00000	0.00000	0.13991
296																
297																
298	**Revenue Credits**															
299	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
301	Distribution Primary		1	-	-	-	-	1	-	-	-	-	-	-	-	-
302	Distribution Secondary		9	-	-	-	-	-	-	9	-	-	-	-	-	-
303	Distribution Service		243	-	-	-	-	-	-	-	-	243	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		2	1	0	0	0	0	-	0	-	0	0	-	-	0
309	Total Revenue Credits		288	1	0	10	22	1	0	9	0	243	0	0	0	2
310	Total Revenue Credits Allocator		1.00000	0.00214	0.00013	0.03583	0.07671	0.00337	0.00000	0.03268	0.00000	0.84178	0.00024	0.00000	0.00000	0.00712
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		106	106	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		174	174	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		447	-	447	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		36	-	36	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		557	0	557	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		732	174	557	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23803	0.76197	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		21	-	-	21	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		47	-	-	-	47	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		70	2	0	22	47	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		126	-	-	-	-	126	-	-	-	-	-	-	-	-
346	Distribution Secondary		25	-	-	-	-	-	-	25	-	-	-	-	-	-
347	Distribution Service		73	-	-	-	-	-	-	-	-	73	-	-	-	-
348	Distribution Metering		70	-	-	-	-	-	-	-	-	-	70	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		293	0	0	0	0	126	0	25	0	73	70	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42848	0.00000	0.08432	0.00000	0.24909	0.23812	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
357	Retail 100%, Class = # Bills		565	-	-	-	-	-	-	-	-	-	-	-	-	565
358	Customer Accounting O&M		567	0	0	0	0	0	0	0	0	0	2	0	0	565
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	-	30
363	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	0	30
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		122	-	-	-	-	-	-	-	-	-	-	-	-	122

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		122	0	0	0	0	0	0	0	0	0	0	0	0	122
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		667	93	210	9	16	50	-	11	-	18	13	-	-	246
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		71	31	2	4	8	13	-	3	-	5	3	-	-	2
375	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	-	24
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		762	124	212	13	24	63	0	14	0	23	16	0	0	272
381	Admin & General O&M Allocators		1.00000	0.16320	0.27818	0.01766	0.03214	0.08253	0.00000	0.01802	0.00000	0.03025	0.02065	0.00000	0.00000	0.35737
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,576	300	769	35	71	189	0	38	0	96	87	0	0	989
389	Total O&M Allocators		1.00000	0.11651	0.29868	0.01371	0.02770	0.07320	0.00000	0.01493	0.00000	0.03731	0.03388	0.00000	0.00000	0.38408
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		4													4
392	Total Adjusted O&M		2,580	300	769	35	71	189	-	38	-	96	87	-	-	994
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		989	989	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		70	70	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		98	98	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		212	212	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		1,368	1,368	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		99	-	-	99	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		213	-	-	-	213	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		326	12	0	102	213	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		1,695	1,380	0	102	213	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81439	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		368	-	-	-	-	368	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		92	-	-	-	-	-	-	92	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		141	-	-	-	-	-	-	-	-	141	-	-	-	-
426	Distribution Metering		218	-	-	-	-	-	-	-	-	-	218	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		820	0	0	0	0	368	0	92	0	141	218	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44925	0.00000	0.11260	0.00000	0.17183	0.26632	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		1,146	12	0	102	213	368	0	92	0	141	218	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01012	0.00000	0.08862	0.18586	0.32139	0.00000	0.08056	0.00000	0.12292	0.19053	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		2,514	1,380	0	102	213	368	0	92	0	141	218	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54888	0.00000	0.04039	0.08470	0.14647	0.00000	0.03671	0.00000	0.05602	0.08683	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		370	52	117	5	9	28	-	6	-	10	7	-	-	136
440	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		449	52	117	5	9	28	0	6	0	10	7	0	0	215
443	General & Intangible Plant Allocators		1.00000	0.11545	0.26009	0.01170	0.01986	0.06181	0.00000	0.01350	0.00000	0.02265	0.01560	0.00000	0.00000	0.47935
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		42	-	-	-	-	-	-	-	-	-	-	-	-	42
453	Retail 100%, Class = Net Plant		4	2	0	0	1	1	-	0	-	0	0	-	-	0
454	Retail 100%, Class = T&D		2	0	-	0	0	1	-	0	-	0	0	-	-	-
455	Retail 100%, Class = Metering		51	-	-	-	-	-	-	-	-	-	51	-	-	-
456	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	-	2	-	-	-	-	-	-
457	Retail 100%, Class = Prod		2	2	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		102	3	0	0	1	1	0	3	0	0	51	0	0	42
461																
462	Total Depreciation Expense		3,066	1,435	117	107	223	397	0	101	0	151	276	0	0	257
463	Total Depreciation Expense Allocators		1.00000	0.46816	0.03814	0.03498	0.07269	0.12964	0.00000	0.03296	0.00000	0.04941	0.09009	0.00000	0.00000	0.08393
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		71	10	23	1	2	5	-	1	-	2	1	-	-	26
468	Net Total Plant		542	209	9	36	79	114	-	22	-	35	23	-	-	15
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		613	219	31	37	81	119	0	23	0	37	25	0	0	41
474	Total Taxes Other Allocator		1.00000	0.35729	0.05113	0.06038	0.13148	0.19429	0.00000	0.03799	0.00000	0.06027	0.04024	0.00000	0.00000	0.06694
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	10,856	3,639	1,020	496	1,074	1,684	0	348	0	564	582	0	0	1,450
479	Total Oper. Exp. Before Tax	Line 20	6,255	1,953	918	179	374	704	0	163	0	284	388	0	0	1,292
480	Net Oper. Income (NOI) before Tax		4,601	1,686	102	317	700	979	0	185	0	280	194	0	0	158
481	Interest Expense	Line 8 x WACC	1,106	418	25	74	162	229	-	44	-	68	47	-	-	39
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	3,495	1,269	77	243	538	750	-	141	-	212	147	-	-	119
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	3,495	1,269	77	243	538	750	0	141	0	212	147	0	0	119
486	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
487	State Temporary Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)
488	State Taxable Income	Ln 485:487	1,631	454	37	138	316	411	0	67	0	88	65	0	0	55
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	90	25	2	8	17	23	-	4	-	5	4	-	-	3
491	State Income Tax (Def.)	Ln 487 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	196	71	4	14	30	42	-	8	-	12	8	-	-	7
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	3,495	1,269	77	243	538	750	-	141	-	212	147	-	-	119
497	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
498	Fed Temporary Differences	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
499	State Income Tax Exp. (Cur.)	Line 490	(90)	(25)	(2)	(8)	(17)	(23)	-	(4)	-	(5)	(4)	-	-	(3)
500	Fed. Taxable Income	Ln 496:499	1,603	456	36	134	306	400	-	66	-	87	64	-	-	54
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	337	96	8	28	64	84	-	14	-	18	13	-	-	11
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	337	96	8	28	64	84	-	14	-	18	13	-	-	11
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(22)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
511	Total Federal Income Tax Exp.	Ln 504:510	451	123	8	39	90	117	-	19	-	25	18	-	-	12
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	426	121	10	36	82	107	-	17	-	23	17	-	-	14
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	476	208	10	27	57	86	-	19	-	32	21	-	-	16
515	Total Direct Adjs.	Ln 492 + Ln 509	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
517	Total Amortization of ITC	Line 507	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
520	Total Income Tax Expense	Ln 513:519	624	184	12	51	117	155	-	26	-	35	25	-	-	18
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
527	Interest Expense	Line 8 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
534	Temporary Diff Federal	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
535	Deferred Tax Federal	Ln 534 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13
536	Base for FIT Computation	Ln 526:535	1,182	324	27	101	232	301	-	49	-	63	47	-	-	40
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	314	86	7	27	62	80	-	13	-	17	12	-	-	11
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
543	Total FIT before Adding Deferred	Ln 538:542	59	(48)	(1)	17	43	46	-	3	-	(1)	1	-	-	(1)
544	Total FIT - Deferred	Line 535	392	171	8	22	47	71	-	16	-	26	17	-	-	13
545	Total FIT - Current & Deferred	Ln 543:544	451	123	8	39	90	117	-	19	-	25	18	-	-	12
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
549	Interest Expense	Line 27 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
551	Temporary State Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

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)	(16)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
553	Net FIT Allowable	Line 545	451	123	8	39	90	117	-	19	-	25	18	-	-	12
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
555	Base for SIT Computation	Ln 548:554	1,541	429	35	130	298	389	-	63	-	83	61	-	-	52
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	90	25	2	8	17	23	-	4	-	5	4	-	-	3
558	Total SIT - Deferred	Line 552	106	46	2	6	13	19	-	4	-	7	5	-	-	4
559	Total SIT - Current & Deferred	Ln 557:558	196	71	4	14	30	42	-	8	-	12	8	-	-	7
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	624	184	12	51	117	155	-	26	-	35	25	-	-	18
564	Total Income Tax Allocator		1.00000	0.29557	0.01861	0.08211	0.18742	0.24850	0.00000	0.04142	0.00000	0.05669	0.04059	0.00000	0.00000	0.02909
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	-	345,442	-	17,174	34,202	-	-	8,869
3	Accum. Depreciation & Amort.	Line 171	(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	-	(93,775)	-	(5,385)	(10,497)	-	-	(3,865)
4	Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	-	251,667	-	11,789	23,704	-	-	5,004
5	Construction Work in Progress	Line 230	154,516	52,602	1,971	15,859	33,882	41,956	-	7,910	-	67	151	-	-	119
6	Plant Held for Future Use	Line 241	7,002	1,473	292	645	3,783	759	-	26	-	1	3	-	-	18
7	Working Capital	Line 267	119,805	31,524	26,910	7,634	16,885	27,351	-	6,219	-	220	1,246	-	-	1,815
8	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	-	265,822	-	12,078	25,104	-	-	6,955
9																
10	Revenue															
11	Class Revenue	Line 288	675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
12	Revenue Credits	Line 309	4,621	47	2	841	1,801	94	-	1,038	-	792	1	-	-	7
13	Total Revenue		680,161	274,471	64,492	40,372	87,430	162,676	-	38,320	-	1,841	5,726	-	-	4,834
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	106,923	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,334
17	Depreciation	Line 462	196,112	108,255	7,394	8,732	18,144	38,400	-	11,129	-	494	2,718	-	-	846
18	Tax Other Than Income Tax	Line 473	42,651	16,521	1,982	3,014	6,563	11,508	-	2,565	-	121	243	-	-	135
19	Gain/Loss on Disposition		(292)	(117)	(4)	(22)	(48)	(81)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		345,394	147,292	58,022	14,598	30,467	68,044	-	17,911	-	927	3,818	-	-	4,314
21	Income Tax Expense	Line 520	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
22	Total Operating Expense		391,996	161,206	58,757	18,770	39,991	83,029	-	20,758	-	1,043	4,067	-	-	4,374
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
26	Net Operating Income Required	Ln 8 x Ln 34	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	675,539	274,425	64,489	39,531	85,630	162,582		37,282		1,049	5,725			4,827
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%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		1,691,804	1,691,804	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		141,171	141,171	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		154,919	154,919	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		515,051	515,051	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,502,944	2,502,944	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		20,631	20,631	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,213	1,213	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		10,758	10,758	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		11,950	11,950	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		346,045	-	-	346,045	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		754,973	-	-	-	754,973	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		10,668	-	-	10,668	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03853	0.00000	0.30851	0.65296	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		3,659,182	2,547,496	0	356,713	754,973	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.69619	0.00000	0.09748	0.20632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		1,349,236	-	-	-	-	1,349,236	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		335,751	-	-	-	-	-	-	335,751	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		16,693	-	-	-	-	-	-	-	-	16,693	-	-	-	-
72	Distribution Metering		33,201	-	-	-	-	-	-	-	-	-	33,201	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77771	0.00000	0.19353	0.00000	0.00962	0.01914	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		2,891,118	44,552	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01541	0.00000	0.12338	0.26114	0.46668	0.00000	0.11613	0.00000	0.00577	0.01148	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		5,394,062	2,547,496	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47228	0.00000	0.06613	0.13996	0.25013	0.00000	0.06224	0.00000	0.00309	0.00616	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		237,413	56,779	107,252	6,210	10,542	38,944	-	9,691	-	482	1,001	-	-	6,512
86	Retail 100%, Class = # Bills		2,919	-	-	-	-	-	-	-	-	-	-	-	-	2,919
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
89	General & Intangible Plant Allocators		1.00000	0.23625	0.44626	0.02584	0.04387	0.16204	0.00000	0.04032	0.00000	0.00200	0.00416	0.00000	0.00000	0.03924
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(563)	-	-	-	-	-	-	-	-	-	-	-	-	(563)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
104																
105	Total Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
106	Total Gross Electric Plant Allocators		1.00000	0.46226	0.01904	0.06442	0.13588	0.24640	0.00000	0.06132	0.00000	0.00305	0.00607	0.00000	0.00000	0.00157
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		688,744	688,744	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		86,903	86,903	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		108,157	108,157	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		60,249	60,249	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		944,053	944,053	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		3,534	3,534	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		509	509	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		639	639	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		55,944	-	-	55,944	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		97,145	-	-	-	97,145	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		1,280	-	-	1,280	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		159,534	5,164	0	57,225	97,145	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03237	0.00000	0.35870	0.60893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		1,103,587	949,217	0	57,225	97,145	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86012	0.00000	0.05185	0.08803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		234,698	-	-	-	-	234,698	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		89,291	-	-	-	-	-	-	89,291	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		5,162	-	-	-	-	-	-	-	-	5,162	-	-	-	-
140	Distribution Metering		10,034	-	-	-	-	-	-	-	-	-	10,034	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		339,185	0	0	0	0	234,698	0	89,291	0	5,162	10,034	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.69195	0.00000	0.26325	0.00000	0.01522	0.02958	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		498,719	5,164	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01035	0.00000	0.11474	0.19479	0.47060	0.00000	0.17904	0.00000	0.01035	0.02012	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		1,442,772	949,217	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65791	0.00000	0.03966	0.06733	0.16267	0.00000	0.06189	0.00000	0.00358	0.00695	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		109,849	26,271	49,625	2,873	4,878	18,019	-	4,484	-	223	463	-	-	3,013
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	-	782
156	General & Intangible Plant Total		110,631	26,271	49,625	2,873	4,878	18,019	0	4,484	0	223	463	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.23747	0.44856	0.02597	0.04409	0.16288	0.00000	0.04053	0.00000	0.00202	0.00419	0.00000	0.00000	0.03430
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	0	70
170																
171	Total Accumulated Depreciation		1,553,473	975,488	49,625	60,098	102,023	252,717	0	93,775	0	5,385	10,497	0	0	3,865
172	Total Accum Deprec Allocators		1.00000	0.62794	0.03194	0.03869	0.06567	0.16268	0.00000	0.06036	0.00000	0.00347	0.00676	0.00000	0.00000	0.00249
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		2,502,944	2,502,944	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(944,053)	(944,053)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,558,891	1,558,891	0	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	0.00000
180																
181	Transmission Gross Plant		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(159,534)	(5,164)	0	(57,225)	(97,145)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		996,704	39,388	0	299,489	657,828	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.03952	0.00000	0.30048	0.66000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
187	Distribution Reserve		(339,185)	0	0	0	0	(234,698)	0	(89,291)	0	(5,162)	(10,034)	0	0	0
188	Distribution Net Plant		1,395,695	0	0	0	0	1,114,538	0	246,460	0	11,530	23,167	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.79855	0.00000	0.17659	0.00000	0.00826	0.01660	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
192	General & Intangible Reserve		(110,631)	(26,271)	(49,625)	(2,873)	(4,878)	(18,019)	0	(4,484)	0	(223)	(463)	0	0	(3,795)
193	General & Intangible Net Plant		129,701	30,508	57,627	3,337	5,665	20,925	0	5,207	0	259	538	0	0	5,637
194	General & Intangible Net Plant Allocators		1.00000	0.23521	0.44431	0.02573	0.04367	0.16133	0.00000	0.04015	0.00000	0.00200	0.00415	0.00000	0.00000	0.04346
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(633)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(633)
204	Other Net Plant Allocators		1.00000	0.00000	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99998
205																
206	Total Gross Plant		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
207	Total Reserve		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
208	Total Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
209	Total Net Plant Allocators		1.00000	0.39918	0.01412	0.07422	0.16261	0.27828	0.00000	0.06168	0.00000	0.00289	0.00581	0.00000	0.00000	0.00123
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		42,756	42,756	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		5,479	5,479	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		3,579	3,579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		771	771	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		15,938	-	-	15,938	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		34,111	-	-	-	34,111	-	-	-	-	-	-	-	-	-
219	Distribution Primary		41,957	-	-	-	-	41,957	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		7,891	-	-	-	-	-	-	7,891	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		65	-	-	-	-	-	-	-	-	65	-	-	-	-
224	Distribution Metering		147	-	-	-	-	-	-	-	-	-	147	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		4,444	1,063	2,008	116	197	729	-	181	-	9	19	-	-	122
228	Retail 100%, Class = Net Plant		(2,622)	(1,047)	(37)	(195)	(426)	(730)	-	(162)	-	(8)	(15)	-	-	(3)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119
231	Total Construction Work in Progress Allocator		1.00000	0.34043	0.01275	0.10264	0.21928	0.27153	0.00000	0.05119	0.00000	0.00043	0.00097	0.00000	0.00000	0.00077
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		1,037	1,037	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		281	281	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		629	-	-	629	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		3,755	-	-	-	3,755	-	-	-	-	-	-	-	-	-
239	Distribution Primary		653	-	-	-	-	653	-	-	-	-	-	-	-	-
240	Labor		647	155	292	17	29	106	-	26	-	1	3	-	-	18
241	Plant Held for Future Use Total		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
242	Plant Held for Future Use Allocator		1.00000	0.21041	0.04173	0.09218	0.54034	0.10846	0.00000	0.00377	0.00000	0.00019	0.00039	0.00000	0.00000	0.00253
243																
244																
245	**Working Capital**															
246	Production Base Demand		16,056	16,056	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		1,671	1,671	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		1,823	1,823	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		31,028	-	31,028	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		26,088	-	26,088	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		240	240	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(73,036)	(15,472)	(33,257)	(1,965)	(3,971)	(12,452)	-	(2,895)	-	(214)	(587)	-	-	(2,223)
257	Retail 100%, Class = # Bills		3,779	-	-	-	-	-	-	-	-	-	-	-	-	3,779
258	Retail 100%, Class = Prod		(50,157)	(50,157)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		104,518	41,721	1,476	7,757	16,995	29,085	-	6,446	-	302	607	-	-	128
260	Retail 100%, Class = T&D		(20,721)	(319)	-	(2,557)	(5,411)	(9,670)	-	(2,406)	-	(120)	(238)	-	-	-
261	Retail 100%, Class = Metering		962	-	-	-	-	-	-	-	-	-	962	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(2,175)	(2,175)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		82,748	38,251	1,575	5,331	11,244	20,389	-	5,074	-	252	502	-	-	130
266	Gross Trans Plant		(3,020)	(116)	-	(932)	(1,972)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
268	Total Working Capital Allocator		1.00000	0.26313	0.22462	0.06372	0.14094	0.22830	0.00000	0.05191	0.00000	0.00184	0.01040	0.00000	0.00000	0.01515
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
273	Accumulated Depreciation		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
274	Net Electric Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
275	Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
277	Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
278	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	0	265,822	0	12,078	25,104	0	0	6,955
279	Total Rate Base Allocator		1.00000	0.39306	0.01990	0.07496	0.16463	0.27639	0.00000	0.06094	0.00000	0.00277	0.00576	0.00000	0.00000	0.00159
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		655,917	254,802	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
284	Production Solar Demand		19,623	19,623	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
287	Wholesale 100%															
288	Total Class Revenue		675,539	274,425	64,489	39,531	85,630	162,582	0	37,282	0	1,049	5,725	0	0	4,827
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.40623	0.09546	0.05852	0.12676	0.24067	0.00000	0.05519	0.00000	0.00155	0.00847	0.00000	0.00000	0.00715
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		633,559	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,774
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		633,559	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,774
295	Function Allocator for Electric Revenue		1.00000	0.41126	0.10063	0.05714	0.12297	0.23311	0.00000	0.05599	0.00000	0.00272	0.00864	0.00000	0.00000	0.00753
296																
297																
298	**Revenue Credits**															
299	Transmission		832	-	-	832	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		1,781	-	-	-	1,781	-	-	-	-	-	-	-	-	-
301	Distribution Primary		61	-	-	-	-	61	-	-	-	-	-	-	-	-
302	Distribution Secondary		1,030	-	-	-	-	-	-	1,030	-	-	-	-	-	-
303	Distribution Service		791	-	-	-	-	-	-	-	-	791	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	-	7
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		119	47	2	9	20	33	-	7	-	0	1	-	-	0
309	Total Revenue Credits		4,621	47	2	841	1,801	94	0	1,038	0	792	1	0	0	7
310	Total Revenue Credits Allocator		1.00000	0.01009	0.00051	0.18201	0.38966	0.02029	0.00000	0.22453	0.00000	0.17131	0.00015	0.00000	0.00000	0.00146
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		7,996	7,996	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		682	682	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		3,262	3,262	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		13,134	13,134	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		28,258	-	28,258	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		2,563	-	2,563	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		2,290	-	2,290	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		2,140	-	2,140	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		35,251	0	35,251	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		48,385	13,134	35,251	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.27144	0.72856	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		1,749	-	-	1,749	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		3,815	-	-	-	3,815	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		30	-	-	30	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		5,719	124	0	1,779	3,815	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02176	0.00000	0.31103	0.66721	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		12,142	-	-	-	-	12,142	-	-	-	-	-	-	-	-
346	Distribution Secondary		2,724	-	-	-	-	-	-	2,724	-	-	-	-	-	-
347	Distribution Service		238	-	-	-	-	-	-	-	-	238	-	-	-	-
348	Distribution Metering		687	-	-	-	-	-	-	-	-	-	687	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		15,791	0	0	0	0	12,142	0	2,724	0	238	687	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.76892	0.00000	0.17247	0.00000	0.01509	0.04352	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		17	-	-	-	-	-	-	-	-	-	17	-	-	-
357	Retail 100%, Class = # Bills		1,859	-	-	-	-	-	-	-	-	-	-	-	-	1,859
358	Customer Accounting O&M		1,875	0	0	0	0	0	0	0	0	0	17	0	0	1,859
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	-	99
363	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	0	99
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		400	-	-	-	-	-	-	-	-	-	-	-	-	400

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		400	0	0	0	0	0	0	0	0	0	0	0	0	400
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		29,447	7,042	13,303	770	1,308	4,830	-	1,202	-	60	124	-	-	808
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		5,046	2,332	96	325	686	1,243	-	309	-	15	31	-	-	8
375	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		34,572	9,375	13,399	1,095	1,993	6,074	0	1,511	0	75	155	0	0	895
381	Admin & General O&M Allocators		1.00000	0.27117	0.38756	0.03168	0.05765	0.17568	0.00000	0.04372	0.00000	0.00217	0.00448	0.00000	0.00000	0.02588
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		106,841	22,633	48,650	2,874	5,809	18,216	0	4,235	0	313	859	0	0	3,252
389	Total O&M Allocators		1.00000	0.21184	0.45535	0.02690	0.05437	0.17050	0.00000	0.03964	0.00000	0.00293	0.00804	0.00000	0.00000	0.03044
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		82													82
392	Total Adjusted O&M		106,923	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,334
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		74,571	74,571	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		5,271	5,271	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		7,417	7,417	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		15,953	15,953	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		103,212	103,212	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		381	381	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		220	220	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		251	251	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		8,033	-	-	8,033	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		17,339	-	-	-	17,339	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		235	-	-	235	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		26,482	875	0	8,268	17,339	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03303	0.00000	0.31221	0.65476	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		129,693	104,086	0	8,268	17,339	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80256	0.00000	0.06375	0.13369	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		35,581	-	-	-	-	35,581	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		10,166	-	-	-	-	-	-	10,166	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		459	-	-	-	-	-	-	-	-	459	-	-	-	-
426	Distribution Metering		2,148	-	-	-	-	-	-	-	-	-	2,148	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		48,355	0	0	0	0	35,581	0	10,166	0	459	2,148	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.73584	0.00000	0.21023	0.00000	0.00950	0.04443	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		74,837	875	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01169	0.00000	0.11048	0.23170	0.47545	0.00000	0.13584	0.00000	0.00614	0.02871	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		178,048	104,086	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58460	0.00000	0.04644	0.09739	0.19984	0.00000	0.05709	0.00000	0.00258	0.01207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		16,359	3,912	7,390	428	726	2,684	-	668	-	33	69	-	-	449
440	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	-	259
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		16,619	3,912	7,390	428	726	2,684	0	668	0	33	69	0	0	708
443	General & Intangible Plant Allocators		1.00000	0.23542	0.44470	0.02575	0.04371	0.16148	0.00000	0.04018	0.00000	0.00200	0.00415	0.00000	0.00000	0.04261
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		137	-	-	-	-	-	-	-	-	-	-	-	-	137
453	Retail 100%, Class = Net Plant		289	115	4	21	47	80	-	18	-	1	2	-	-	0
454	Retail 100%, Class = T&D		118	2	-	15	31	55	-	14	-	1	1	-	-	-
455	Retail 100%, Class = Metering		498	-	-	-	-	-	-	-	-	-	498	-	-	-
456	Retail 100%, Class = Dist Secondary		264	-	-	-	-	-	-	264	-	-	-	-	-	-
457	Retail 100%, Class = Prod		139	139	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		1,445	256	4	36	78	136	0	295	0	2	501	0	0	138
461																
462	Total Depreciation Expense		196,112	108,255	7,394	8,732	18,144	38,400	0	11,129	0	494	2,718	0	0	846
463	Total Depreciation Expense Allocators		1.00000	0.55201	0.03771	0.04452	0.09252	0.19581	0.00000	0.05675	0.00000	0.00252	0.01386	0.00000	0.00000	0.00431
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		3,153	754	1,424	82	140	517	-	129	-	6	13	-	-	86
468	Net Total Plant		39,498	15,767	558	2,931	6,423	10,991	-	2,436	-	114	229	-	-	48
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		42,651	16,521	1,982	3,014	6,563	11,508	0	2,565	0	121	243	0	0	135
474	Total Taxes Other Allocator		1.00000	0.38735	0.04648	0.07066	0.15387	0.26983	0.00000	0.06014	0.00000	0.00283	0.00569	0.00000	0.00000	0.00316
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	680,161	274,471	64,492	40,372	87,430	162,676	0	38,320	0	1,841	5,726	0	0	4,834
479	Total Oper. Exp. Before Tax	Line 20	345,394	147,292	58,022	14,598	30,467	68,044	0	17,911	0	927	3,818	0	0	4,314
480	Net Oper. Income (NOI) before Tax		334,767	127,179	6,469	25,774	56,963	94,632	0	20,409	0	913	1,908	0	0	519
481	Interest Expense	Line 8 x WACC	80,141	31,500	1,595	6,008	13,193	22,150	-	4,884	-	222	461	-	-	128
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	254,626	95,679	4,874	19,766	43,770	72,482	-	15,525	-	691	1,447	-	-	391
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	254,626	95,679	4,874	19,766	43,770	72,482	0	15,525	0	691	1,447	0	0	391
486	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
487	State Temporary Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)
488	State Taxable Income	Ln 485:487	121,737	34,251	2,345	11,206	25,713	39,738	0	7,377	0	286	640	0	0	182
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	6,696	1,884	129	616	1,414	2,186	-	406	-	16	35	-	-	10
491	State Income Tax (Def.)	Ln 487 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	14,254	5,378	273	1,103	2,441	4,048	-	869	-	39	81	-	-	22
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	254,626	95,679	4,874	19,766	43,770	72,482	-	15,525	-	691	1,447	-	-	391
497	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
498	Fed Temporary Differences	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
499	State Income Tax Exp. (Cur.)	Line 490	(6,696)	(1,884)	(129)	(616)	(1,414)	(2,186)	-	(406)	-	(16)	(35)	-	-	(10)
500	Fed. Taxable Income	Ln 496:499	119,400	34,382	2,299	10,870	24,891	38,626	-	7,238	-	284	631	-	-	179
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	25,074	7,220	483	2,283	5,227	8,112	-	1,520	-	60	133	-	-	38
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	25,074	7,220	483	2,283	5,227	8,112	-	1,520	-	60	133	-	-	38
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(1,587)	(734)	(30)	(102)	(216)	(391)	-	(97)	-	(5)	(10)	-	-	(2)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
511	Total Federal Income Tax Exp.	Ln 504:510	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	31,770	9,104	612	2,899	6,641	10,297	-	1,926	-	75	168	-	-	48
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	33,917	15,679	646	2,185	4,609	8,357	-	2,080	-	103	206	-	-	53
515	Total Direct Adjs.	Ln 492 + Ln 509	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
517	Total Amortization of ITC	Line 507	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
518	Total Amortization of PTC	Line 508	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
527	Interest Expense	Line 8 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
535	Deferred Tax Federal	Ln 534 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
536	Base for FIT Computation	Ln 526:535	88,355	24,401	1,702	8,203	18,853	29,043	-	5,352	-	206	462	-	-	132
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	23,487	6,486	452	2,181	5,011	7,720	-	1,423	-	55	123	-	-	35
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
543	Total FIT before Adding Deferred	Ln 538:542	6,032	(3,628)	(39)	1,374	3,507	4,454	-	364	-	(4)	8	-	-	(4)
544	Total FIT - Deferred	Line 535	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
545	Total FIT - Current & Deferred	Ln 543:544	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
549	Interest Expense	Line 27 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
551	Temporary State Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
553	Net FIT Allowable	Line 545	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	115,042	32,367	2,216	10,590	24,299	37,552	-	6,971	-	271	605	-	-	172
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	6,696	1,884	129	616	1,414	2,186	-	406	-	16	35	-	-	10
558	Total SIT - Deferred	Line 552	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
559	Total SIT - Current & Deferred	Ln 557:558	14,254	5,378	273	1,103	2,441	4,048	-	869	-	39	81	-	-	22
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
564	Total Income Tax Allocator		1.00000	0.29857	0.01576	0.08953	0.20436	0.32157	0.00000	0.06109	0.00000	0.00248	0.00535	0.00000	0.00000	0.00128
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	21,394	10,731	525	1,385	2,922	5,724	-	-	-	0	106	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	-	-	-	(0)	(32)	-	-	(0)
4	Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	-	-	-	0	73	-	-	1
5	Construction Work in Progress	Line 230	590	217	10	61	129	173	-	-	-	0	0	-	-	0
6	Plant Held for Future Use	Line 241	28	6	1	2	14	3	-	-	-	0	0	-	-	0
7	Working Capital	Line 267	472	130	132	29	64	113	-	-	-	0	4	-	-	0
8	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	-	-	-	0	77	-	-	1
9																
10	Revenue															
11	Class Revenue	Line 288	2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
12	Revenue Credits	Line 309	11	0	0	3	7	0	-	-	-	0	0	-	-	0
13	Total Revenue		2,625	1,131	316	154	334	671	-	-	-	0	18	-	-	2
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	444	93	238	11	22	75	-	-	-	0	3	-	-	2
17	Depreciation	Line 462	752	446	36	33	69	158	-	-	-	0	8	-	-	0
18	Tax Other Than Income Tax	Line 473	163	68	10	12	25	47	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(1)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		1,357	607	284	56	116	281	-	-	-	0	12	-	-	2
21	Income Tax Expense	Line 520	176	57	4	16	36	62	-	-	-	0	1	-	-	0
22	Total Operating Expense		1,533	664	288	72	153	342	-	-	-	0	13	-	-	2
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	(0)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	(0)
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	2,615	1,131	316	151	327	670				0	18			2
37		Ln 29	-	-	-	-	-	-				-	-			0
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%	0.00%			0.00%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,971	6,971	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		582	582	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		638	638	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		2,122	2,122	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,313	10,313	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,321	-	-	1,321	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,882	-	-	-	2,882	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		41	-	-	41	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,740	10,497	0	1,362	2,882	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71213	0.00000	0.09237	0.19550	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,564	-	-	-	-	5,564	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
72	Distribution Metering		102	-	-	-	-	-	-	-	-	-	102	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98188	0.00000	0.00000	0.00000	0.00003	0.01808	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		10,093	184	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01819	0.00000	0.13490	0.28551	0.55123	0.00000	0.00000	0.00000	0.00002	0.01015	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		20,406	10,497	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51439	0.00000	0.06672	0.14122	0.27264	0.00000	0.00000	0.00000	0.00001	0.00502	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		988	234	525	24	40	161	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		988	234	525	24	40	161	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.23680	0.53164	0.02399	0.04073	0.16254	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00117
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
104																
105	Total Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.50157	0.02455	0.06475	0.13658	0.26756	0.00000	0.00000	0.00000	0.00001	0.00493	0.00000	0.00000	0.00005
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,838	2,838	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		358	358	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		446	446	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		248	248	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890	3,890	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		214	-	-	214	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		371	-	-	-	371	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		611	21	0	218	371	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,500	3,911	0	218	371	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04853	0.08239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		968	-	-	-	-	968	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
140	Distribution Metering		31	-	-	-	-	-	-	-	-	-	31	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		999	0	0	0	0	968	0	0	0	0	31	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.96893	0.00000	0.00000	0.00000	0.00006	0.03101	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,609	21	0	218	371	968	0	0	0	0	31	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01322	0.00000	0.13573	0.23041	0.60136	0.00000	0.00000	0.00000	0.00004	0.01924	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		5,499	3,911	0	218	371	968	0	0	0	0	31	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71122	0.00000	0.03972	0.06743	0.17599	0.00000	0.00000	0.00000	0.00001	0.00563	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		457	108	243	11	19	74	-	-	-	0	1	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		457	108	243	11	19	74	0	0	0	0	1	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.23683	0.53172	0.02400	0.04074	0.16256	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00102
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	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	0.00000
163																
164	Other															
165	Labor		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	0
170																
171	Total Accumulated Depreciation		5,956	4,019	243	229	389	1,042	0	0	0	0	32	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.67482	0.04080	0.03851	0.06538	0.17496	0.00000	0.00000	0.00000	0.00001	0.00544	0.00000	0.00000	0.00008
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,313	10,313	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,890)	(3,890)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,423	6,423	0	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	0.00000
180																
181	Transmission Gross Plant		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(611)	(21)	0	(218)	(371)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,816	162	0	1,143	2,511	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04253	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
187	Distribution Reserve		(999)	0	0	0	0	(968)	0	0	0	(0)	(31)	0	0	0
188	Distribution Net Plant		4,667	0	0	0	0	4,596	0	0	0	0	72	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98465	0.00000	0.00000	0.00000	0.00003	0.01532	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		988	234	525	24	40	161	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(457)	(108)	(243)	(11)	(19)	(74)	0	0	0	(0)	(1)	0	0	(0)
193	General & Intangible Net Plant		531	126	282	13	22	86	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.23676	0.53157	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00130
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	(0)
202	Other Reserve		(0)	(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	(0)
204	Other Net Plant Allocators		1.00000	0.00015	0.00035	0.00002	0.00003	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99935
205																
206	Total Gross Plant		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
207	Total Reserve		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
208	Total Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
209	Total Net Plant Allocators		1.00000	0.43473	0.01828	0.07487	0.16405	0.30329	0.00000	0.00000	0.00000	0.00001	0.00474	0.00000	0.00000	0.00004
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		176	176	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		61	-	-	61	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		130	-	-	-	130	-	-	-	-	-	-	-	-	-
219	Distribution Primary		173	-	-	-	-	173	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		18	4	10	0	1	3	-	-	-	0	0	-	-	0
228	Retail 100%, Class = Net Plant		(10)	(4)	(0)	(1)	(2)	(3)	-	-	-	(0)	(0)	-	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.36752	0.01636	0.10265	0.21929	0.29336	0.00000	0.00000	0.00000	0.00000	0.00079	0.00000	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14	-	-	-	14	-	-	-	-	-	-	-	-	-
239	Distribution Primary		3	-	-	-	-	3	-	-	-	-	-	-	-	-
240	Labor		3	1	1	0	0	0	-	-	-	0	0	-	-	0
241	Plant Held for Future Use Total		28	6	1	2	14	3	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.22036	0.05194	0.08943	0.52421	0.11368	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00008
243																
244																
245	**Working Capital**															
246	Production Base Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		152	-	152	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		128	-	128	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(303)	(64)	(163)	(7)	(15)	(51)	-	-	-	(0)	(2)	-	-	(0)
257	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
258	Retail 100%, Class = Prod		(207)	(207)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		395	172	7	30	65	120	-	-	-	0	2	-	-	0
260	Retail 100%, Class = T&D		(72)	(1)	-	(10)	(21)	(40)	-	-	-	(0)	(1)	-	-	-
261	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	-	3	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(9)	(9)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		314	158	8	20	43	84	-	-	-	0	2	-	-	0
266	Gross Trans Plant		(12)	(0)	-	(4)	(8)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
268	Total Working Capital Allocator		1.00000	0.27512	0.27914	0.06172	0.13651	0.23888	0.00000	0.00000	0.00000	0.00001	0.00815	0.00000	0.00000	0.00047
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
273	Accumulated Depreciation		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
274	Net Electric Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
275	Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		28	6	1	2	14	3	0	0	0	0	0	0	0	0
277	Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
278	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	0	0	0	0	77	0	0	1
279	Total Rate Base Allocator		1.00000	0.42741	0.02572	0.07551	0.16583	0.30078	0.00000	0.00000	0.00000	0.00001	0.00469	0.00000	0.00000	0.00005
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		2,534	1,050	316	151	327	670	-	-	-	0	18	-	-	2
284	Production Solar Demand		81	81	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
287	Wholesale 100%															
288	Total Class Revenue		2,615	1,131	316	151	327	670	0	0	0	0	18	0	0	2
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43249	0.12080	0.05771	0.12501	0.25642	0.00000	0.00000	0.00000	0.00000	0.00676	0.00000	0.00000	0.00080
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		2,449	1,074	312	138	297	609	-	-	-	0	17	-	-	2
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		2,449	1,074	312	138	297	609	-	-	-	0	17	-	-	2
295	Function Allocator for Electric Revenue		1.00000	0.43831	0.12748	0.05641	0.12140	0.24863	0.00000	0.00000	0.00000	0.00001	0.00690	0.00000	0.00000	0.00086
296																
297																
298	**Revenue Credits**															
299	Transmission		3	-	-	3	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		7	-	-	-	7	-	-	-	-	-	-	-	-	-
301	Distribution Primary		0	-	-	-	-	0	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		0	0	0	0	0	0	-	-	-	0	0	-	-	0
309	Total Revenue Credits		11	0	0	3	7	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01798	0.00108	0.30044	0.64319	0.03618	0.00000	0.00000	0.00000	0.00086	0.00020	0.00000	0.00000	0.00008
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		54	54	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		138	-	138	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		13	-	13	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		10	-	10	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		173	0	173	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		227	54	173	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23866	0.76134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		15	-	-	-	15	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22	1	0	7	15	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		50	-	-	-	-	50	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		52	0	0	0	0	50	0	0	0	0	2	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95931	0.00000	0.00000	0.00000	0.00005	0.04064	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.18525	0.00000	0.00000	0.81475
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		122	29	65	3	5	20	-	-	-	0	0	-	-	0
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		19	10	0	1	3	5	-	-	-	0	0	-	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		142	39	66	4	8	25	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.27266	0.46319	0.02951	0.05370	0.17678	0.00000	0.00000	0.00000	0.00001	0.00337	0.00000	0.00000	0.00078
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		443	93	238	11	22	75	0	0	0	0	3	0	0	0
389	Total O&M Allocators		1.00000	0.21060	0.53804	0.02477	0.05007	0.16962	0.00000	0.00000	0.00000	0.00001	0.00599	0.00000	0.00000	0.00090
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2													2
392	Total Adjusted O&M		444	93	238	11	22	75	-	-	-	0	3	-	-	2
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		307	307	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		425	425	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		31	-	-	31	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		66	-	-	-	66	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		1	-	-	1	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		101	4	0	32	66	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		527	429	0	32	66	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81440	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		147	-	-	-	-	147	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
426	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		153	0	0	0	0	147	0	0	0	0	7	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95673	0.00000	0.00000	0.00000	0.00003	0.04324	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		255	4	0	32	66	147	0	0	0	0	7	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01415	0.00000	0.12390	0.25985	0.57605	0.00000	0.00000	0.00000	0.00002	0.02603	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		680	429	0	32	66	147	0	0	0	0	7	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63073	0.00000	0.04641	0.09733	0.21577	0.00000	0.00000	0.00000	0.00001	0.00975	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		68	16	36	2	3	11	-	-	-	0	0	-	-	0
440	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		68	16	36	2	3	11	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.23677	0.53158	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00128
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		1	0	0	0	0	0	-	-	-	0	0	-	-	0
454	Retail 100%, Class = T&D		0	0	-	0	0	0	-	-	-	0	0	-	-	-
455	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		4	1	0	0	0	1	0	0	0	0	2	0	0	0
461																
462	Total Depreciation Expense		752	446	36	33	69	158	0	0	0	0	8	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.59340	0.04818	0.04434	0.09213	0.21065	0.00000	0.00000	0.00000	0.00001	0.01116	0.00000	0.00000	0.00014
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		13	3	7	0	1	2	-	-	-	0	0	-	-	0
468	Net Total Plant		149	65	3	11	25	45	-	-	-	0	1	-	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		163	68	10	12	25	47	0	0	0	0	1	0	0	0
474	Total Taxes Other Allocator		1.00000	0.41876	0.05972	0.07077	0.15410	0.29193	0.00000	0.00000	0.00000	0.00001	0.00461	0.00000	0.00000	0.00010
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	2,625	1,131	316	154	334	671	0	0	0	0	18	0	0	2
479	Total Oper. Exp. Before Tax	Line 20	1,357	607	284	56	116	281	0	0	0	0	12	0	0	2
480	Net Oper. Income (NOI) before Tax		1,268	524	32	98	217	390	0	0	0	0	6	0	0	0
481	Interest Expense	Line 8 x WACC	304	130	8	23	50	91	-	-	-	0	1	-	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	964	394	24	75	167	299	-	-	-	0	4	-	-	0
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	964	394	24	75	167	299	0	0	0	0	4	0	0	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)
488	State Taxable Income	Ln 485:487	459	141	11	43	98	164	0	0	0	0	2	0	0	0
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	25	8	1	2	5	9	-	-	-	0	0	-	-	0
491	State Income Tax (Def.)	Ln 487 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	54	22	1	4	9	17	-	-	-	0	0	-	-	0
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	964	394	24	75	167	299	-	-	-	0	4	-	-	0
497	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
499	State Income Tax Exp. (Cur.)	Line 490	(25)	(8)	(1)	(2)	(5)	(9)	-	-	-	(0)	(0)	-	-	(0)
500	Fed. Taxable Income	Ln 496:499	451	142	11	41	95	159	-	-	-	0	2	-	-	0
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	95	30	2	9	20	33	-	-	-	0	0	-	-	0
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	95	30	2	9	20	33	-	-	-	0	0	-	-	0
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	128	38	2	12	28	47	-	-	-	0	1	-	-	0
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	120	38	3	11	25	42	-	-	-	0	1	-	-	0
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	129	65	3	8	18	34	-	-	-	0	1	-	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
517	Total Amortization of ITC	Line 507	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
520	Total Income Tax Expense	Ln 513:519	176	57	4	16	36	62	-	-	-	0	1	-	-	0
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	0.00%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
527	Interest Expense	Line 8 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
535	Deferred Tax Federal	Ln 534 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0
536	Base for FIT Computation	Ln 526:535	333	101	8	31	72	120	-	-	-	0	1	-	-	0
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	89	27	2	8	19	32	-	-	-	0	0	-	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	22	(15)	(0)	5	13	18	-	-	-	(0)	0	-	-	(0)
544	Total FIT - Deferred	Line 535	106	53	3	7	14	28	-	-	-	0	1	-	-	0
545	Total FIT - Current & Deferred	Ln 543:544	128	38	2	12	28	47	-	-	-	0	1	-	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
549	Interest Expense	Line 27 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
553	Net FIT Allowable	Line 545	128	38	2	12	28	47	-	-	-	0	1	-	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
555	Base for SIT Computation	Ln 548:554	434	133	11	40	93	155	-	-	-	0	2	-	-	0
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	25	8	1	2	5	9	-	-	-	0	0	-	-	0
558	Total SIT - Deferred	Line 552	29	14	1	2	4	8	-	-	-	0	0	-	-	0
559	Total SIT - Current & Deferred	Ln 557:558	54	22	1	4	9	17	-	-	-	0	0	-	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	176	57	4	16	36	62	-	-	-	0	1	-	-	0
564	Total Income Tax Allocator		1.00000	0.32616	0.02047	0.09060	0.20680	0.35154	0.00000	0.00000	0.00000	0.00001	0.00438	0.00000	0.00000	0.00004
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	748,950	421,473	20,763	54,203	105,677	127,192	-	10,622	-	24	951	8,018	-	26
3	Accum. Depreciation & Amort.	Line 171	(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	-	(2,884)	-	(8)	(292)	(3,274)	-	(11)
4	Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	-	7,739	-	17	659	4,744	-	14
5	Construction Work in Progress	Line 230	20,700	8,513	381	2,369	4,677	3,844	-	243	-	0	4	668	-	0
6	Plant Held for Future Use	Line 241	985	238	57	96	522	70	-	1	-	0	0	1	-	0
7	Working Capital	Line 267	16,662	5,102	5,210	1,140	2,331	2,506	-	191	-	0	35	142	-	5
8	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	-	8,174	-	17	698	5,554	-	20
9																
10	Revenue															
11	Class Revenue	Line 288	91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
12	Revenue Credits	Line 309	424	8	0	126	249	9	-	32	-	1	0	0	-	0
13	Total Revenue		91,846	44,420	12,485	6,030	12,070	14,905	-	1,178	-	3	159	537	-	60
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	16,252	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	56
17	Depreciation	Line 462	26,716	17,520	1,431	1,304	2,505	3,518	-	342	-	1	76	16	-	2
18	Tax Other Than Income Tax	Line 473	5,603	2,674	384	450	906	1,054	-	79	-	0	7	49	-	0
19	Gain/Loss on Disposition		(38)	(19)	(1)	(3)	(7)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		48,533	23,838	11,233	2,180	4,206	6,234	-	551	-	1	106	125	-	59
21	Income Tax Expense	Line 520	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
22	Total Operating Expense		54,377	26,089	11,375	2,803	5,521	7,608	-	638	-	1	113	170	-	59
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
26	Net Operating Income Required	Ln 8 x Ln 34	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	6.61%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	91,422	44,413	12,484	5,904	11,821	14,897		1,146		1	159	536		60
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		273,800	273,800	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		22,847	22,847	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		25,072	25,072	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		83,355	83,355	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		405,074	405,074	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,339	3,339	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		196	196	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		1,741	1,741	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		1,934	1,934	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		51,682	-	-	51,682	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		104,222	-	-	-	104,222	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		1,593	-	-	1,593	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04378	0.00000	0.32346	0.63277	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		569,782	412,284	0	53,276	104,222	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.72358	0.00000	0.09350	0.18292	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		123,624	-	-	-	-	123,624	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,324	-	-	-	-	-	-	10,324	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		24	-	-	-	-	-	-	-	-	24	-	-	-	-
72	Distribution Metering		923	-	-	-	-	-	-	-	-	-	923	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.86639	0.00000	0.07236	0.00000	0.00017	0.00647	0.05462	0.00000	0.00000
77																
78	Total Trans and Dist Plant		307,396	7,210	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02346	0.00000	0.17331	0.33905	0.40217	0.00000	0.03359	0.00000	0.00008	0.00300	0.02535	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		712,470	412,284	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57867	0.00000	0.07478	0.14628	0.17351	0.00000	0.01449	0.00000	0.00003	0.00130	0.01094	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		36,473	9,189	20,763	927	1,455	3,568	-	298	-	1	28	225	-	19
86	Retail 100%, Class = # Bills		8	-	-	-	-	-	-	-	-	-	-	-	-	8
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
89	General & Intangible Plant Allocators		1.00000	0.25188	0.56913	0.02542	0.03989	0.09781	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00075
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	-	(2)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
104																
105	Total Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
106	Total Gross Electric Plant Allocators		1.00000	0.56275	0.02772	0.07237	0.14110	0.16983	0.00000	0.01418	0.00000	0.00003	0.00127	0.01071	0.00000	0.00003
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		111,466	111,466	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		14,064	14,064	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		17,504	17,504	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		9,751	9,751	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		152,785	152,785	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		572	572	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		82	82	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		103	103	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		78	78	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		8,355	-	-	8,355	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		13,411	-	-	-	13,411	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		191	-	-	191	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		22,793	836	0	8,547	13,411	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03667	0.00000	0.37497	0.58837	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		175,578	153,620	0	8,547	13,411	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.87494	0.00000	0.04868	0.07638	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		21,504	-	-	-	-	21,504	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,746	-	-	-	-	-	-	2,746	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		7	-	-	-	-	-	-	-	-	7	-	-	-	-
140	Distribution Metering		279	-	-	-	-	-	-	-	-	-	279	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		27,706	0	0	0	0	21,504	0	2,746	0	7	279	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77614	0.00000	0.09910	0.00000	0.00026	0.01007	0.11443	0.00000	0.00000
145																
146	Total Trans and Dist Plant		50,499	836	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01655	0.00000	0.16924	0.26556	0.42583	0.00000	0.05437	0.00000	0.00014	0.00552	0.06278	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		203,284	153,620	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75569	0.00000	0.04204	0.06597	0.10578	0.00000	0.01351	0.00000	0.00004	0.00137	0.01560	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		16,876	4,252	9,607	429	673	1,651	-	138	-	0	13	104	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		16,878	4,252	9,607	429	673	1,651	0	138	0	0	13	104	0	11
157	General & Intangible Plant Allocators		1.00000	0.25191	0.56918	0.02543	0.03990	0.09782	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00065
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	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	0.00000
163																
164	Other															
165	Labor		0	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	0
170																
171	Total Accumulated Depreciation		220,162	157,872	9,607	8,976	14,084	23,155	0	2,884	0	8	292	3,274	0	11
172	Total Accum Deprec Allocators		1.00000	0.71707	0.04363	0.04077	0.06397	0.10517	0.00000	0.01310	0.00000	0.00003	0.00133	0.01487	0.00000	0.00005
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		405,074	405,074	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(152,785)	(152,785)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		252,290	252,290	0	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	0.00000
180																
181	Transmission Gross Plant		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(22,793)	(836)	0	(8,547)	(13,411)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		141,915	6,374	0	44,729	90,811	0	0	0	0	0	0	0	0	0

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

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.04492	0.00000	0.31518	0.63990	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
187	Distribution Reserve		(27,706)	0	0	0	0	(21,504)	0	(2,746)	0	(7)	(279)	(3,170)	0	0
188	Distribution Net Plant		114,981	0	0	0	0	102,120	0	7,579	0	16	644	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.88814	0.00000	0.06591	0.00000	0.00014	0.00560	0.04020	0.00000	0.00000
190																
191	General & Intangible Gross Plant		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
192	General & Intangible Reserve		(16,878)	(4,252)	(9,607)	(429)	(673)	(1,651)	0	(138)	0	(0)	(13)	(104)	0	(11)
193	General & Intangible Net Plant		19,603	4,937	11,156	498	782	1,917	0	160	0	0	15	121	0	16
194	General & Intangible Net Plant Allocators		1.00000	0.25186	0.56908	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00083
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(2)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(2)
204	Other Net Plant Allocators		1.00000	0.00026	0.00058	0.00003	0.00004	0.00010	0.00000	0.00001	0.00000	0.00000	0.00000	0.00001	0.00000	0.99898
205																
206	Total Gross Plant		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
207	Total Reserve		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
208	Total Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
209	Total Net Plant Allocators		1.00000	0.49850	0.02110	0.08553	0.17321	0.19675	0.00000	0.01464	0.00000	0.00003	0.00125	0.00897	0.00000	0.00003
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		6,920	6,920	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		887	887	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		579	579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		2,380	-	-	2,380	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		4,709	-	-	-	4,709	-	-	-	-	-	-	-	-	-
219	Distribution Primary		3,844	-	-	-	-	3,844	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		243	-	-	-	-	-	-	243	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		4	-	-	-	-	-	-	-	-	-	4	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		683	172	389	17	27	67	-	6	-	0	1	4	-	0
228	Retail 100%, Class = Net Plant		(340)	(169)	(7)	(29)	(59)	(67)	-	(5)	-	(0)	(0)	(3)	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.41125	0.01843	0.11442	0.22595	0.18571	0.00000	0.01175	0.00000	0.00000	0.00020	0.03226	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		168	168	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		94	-	-	94	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		518	-	-	-	518	-	-	-	-	-	-	-	-	-
239	Distribution Primary		60	-	-	-	-	60	-	-	-	-	-	-	-	-
240	Labor		99	25	57	3	4	10	-	1	-	0	0	1	-	0
241	Plant Held for Future Use Total		985	238	57	96	522	70	0	1	0	0	0	1	0	0
242	Plant Held for Future Use Allocator		1.00000	0.24211	0.05744	0.09788	0.53034	0.07066	0.00000	0.00082	0.00000	0.00000	0.00008	0.00062	0.00000	0.00005
243																
244																
245	**Working Capital**															
246	Production Base Demand		2,598	2,598	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		271	271	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		295	295	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		6,007	-	6,007	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		5,050	-	5,050	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(11,078)	(2,504)	(6,438)	(293)	(548)	(1,141)	-	(89)	-	(0)	(16)	(41)	-	(6)
257	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	-	11
258	Retail 100%, Class = Prod		(8,117)	(8,117)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		13,545	6,752	286	1,158	2,346	2,665	-	198	-	0	17	122	-	0
260	Retail 100%, Class = T&D		(2,203)	(52)	-	(382)	(747)	(886)	-	(74)	-	(0)	(7)	(56)	-	-
261	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	-	27	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(352)	(352)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		11,000	6,190	305	796	1,552	1,868	-	156	-	0	14	118	-	0
266	Gross Trans Plant		(430)	(19)	-	(139)	(272)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
268	Total Working Capital Allocator		1.00000	0.30619	0.31266	0.06843	0.13989	0.15041	0.00000	0.01148	0.00000	0.00002	0.00208	0.00853	0.00000	0.00032
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
273	Accumulated Depreciation		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
274	Net Electric Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
275	Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0

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

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		985	238	57	96	522	70	0	1	0	0	0	1	0	0
277	Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
278	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	0	8,174	0	17	698	5,554	0	20
279	Total Rate Base Allocator		1.00000	0.48922	0.02963	0.08610	0.17478	0.19476	0.00000	0.01441	0.00000	0.00003	0.00123	0.00979	0.00000	0.00004
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		88,246	41,237	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
284	Production Solar Demand		3,176	3,176	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
287	Wholesale 100%															
288	Total Class Revenue		91,422	44,413	12,484	5,904	11,821	14,897	0	1,146	0	1	159	536	0	60
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48580	0.13656	0.06458	0.12930	0.16294	0.00000	0.01254	0.00000	0.00002	0.00174	0.00587	0.00000	0.00066
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		86,002	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	60
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custc		86,002	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	60
295	Function Allocator for Electric Revenue		1.00000	0.49032	0.14352	0.06286	0.12505	0.15735	0.00000	0.01268	0.00000	0.00003	0.00177	0.00572	0.00000	0.00070
296																
297																
298	**Revenue Credits**															
299	Transmission		124	-	-	124	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		246	-	-	-	246	-	-	-	-	-	-	-	-	-
301	Distribution Primary		6	-	-	-	-	6	-	-	-	-	-	-	-	-
302	Distribution Secondary		32	-	-	-	-	-	-	32	-	-	-	-	-	-
303	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		15	8	0	1	3	3	-	0	-	0	0	0	-	0
309	Total Revenue Credits		424	8	0	126	249	9	0	32	0	1	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01779	0.00108	0.29627	0.58626	0.02026	0.00000	0.07525	0.00000	0.00264	0.00004	0.00036	0.00000	0.00005
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,294	1,294	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		110	110	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		193	193	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		528	528	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,126	2,126	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		5,470	-	5,470	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		496	-	496	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		443	-	443	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		414	-	414	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		6,824	0	6,824	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		8,950	2,126	6,824	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23750	0.76250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		261	-	-	261	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		527	-	-	-	527	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		4	-	-	4	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		812	20	0	266	527	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02478	0.00000	0.32695	0.64827	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		1,113	-	-	-	-	1,113	-	-	-	-	-	-	-	-
346	Distribution Secondary		84	-	-	-	-	-	-	84	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		19	-	-	-	-	-	-	-	-	-	19	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		1,241	0	0	0	0	1,113	0	84	0	0	19	25	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89644	0.00000	0.06748	0.00000	0.00027	0.01539	0.02041	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		5	-	-	-	-	-	-	-	-	-	-	-	-	5
358	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	0	5
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07985	0.00000	0.00000	0.92015
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	0	1
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		4,524	1,140	2,575	115	181	443	-	37	-	0	3	28	-	2
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		671	377	19	49	95	114	-	10	-	0	1	7	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		5,195	1,517	2,594	164	275	556	0	46	0	0	4	35	0	3
381	Admin & General O&M Allocators		1.00000	0.29206	0.49931	0.03149	0.05297	0.10712	0.00000	0.00895	0.00000	0.00002	0.00083	0.00675	0.00000	0.00050
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		16,205	3,663	9,418	429	802	1,669	0	130	0	0	24	60	0	9
389	Total O&M Allocators		1.00000	0.22603	0.58117	0.02649	0.04948	0.10299	0.00000	0.00804	0.00000	0.00003	0.00147	0.00373	0.00000	0.00058
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		46													46
392	Total Adjusted O&M		16,252	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	56
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		12,068	12,068	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		853	853	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		2,582	2,582	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		16,704	16,704	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		62	62	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,200	-	-	1,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		2,394	-	-	-	2,394	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		35	-	-	35	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		3,770	142	0	1,235	2,394	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03755	0.00000	0.32754	0.63491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		20,474	16,845	0	1,235	2,394	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.82277	0.00000	0.06031	0.11691	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		3,260	-	-	-	-	3,260	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		313	-	-	-	-	-	-	313	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
426	Distribution Metering		60	-	-	-	-	-	-	-	-	-	60	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,633	0	0	0	0	3,260	0	313	0	1	60	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89734	0.00000	0.08604	0.00000	0.00018	0.01644	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		7,403	142	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01912	0.00000	0.16680	0.32333	0.44037	0.00000	0.04223	0.00000	0.00009	0.00807	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		24,107	16,845	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.69878	0.00000	0.05122	0.09929	0.13524	0.00000	0.01297	0.00000	0.00003	0.00248	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		2,513	633	1,431	64	100	246	-	21	-	0	2	16	-	1
440	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		2,514	633	1,431	64	100	246	0	21	0	0	2	16	0	2
443	General & Intangible Plant Allocators		1.00000	0.25186	0.56909	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00082
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		37	19	1	3	6	7	-	1	-	0	0	0	-	0
454	Retail 100%, Class = T&D		13	0	-	2	4	5	-	0	-	0	0	0	-	-
455	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	-	14	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		23	23	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		95	41	1	5	11	12	0	9	0	0	14	1	0	0
461																
462	Total Depreciation Expense		26,716	17,520	1,431	1,304	2,505	3,518	0	342	0	1	76	16	0	2
463	Total Depreciation Expense Allocators		1.00000	0.65579	0.05358	0.04881	0.09375	0.13170	0.00000	0.01281	0.00000	0.00003	0.00283	0.00060	0.00000	0.00009
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		484	122	276	12	19	47	-	4	-	0	0	3	-	0
468	Net Total Plant		5,119	2,552	108	438	887	1,007	-	75	-	0	6	46	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,603	2,674	384	450	906	1,054	0	79	0	0	7	49	0	0
474	Total Taxes Other Allocator		1.00000	0.47719	0.06849	0.08033	0.16169	0.18819	0.00000	0.01408	0.00000	0.00003	0.00120	0.00873	0.00000	0.00007
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	91,846	44,420	12,485	6,030	12,070	14,905	0	1,178	0	3	159	537	0	60
479	Total Oper. Exp. Before Tax	Line 20	48,533	23,838	11,233	2,180	4,206	6,234	0	551	0	1	106	125	0	59
480	Net Oper. Income (NOI) before Tax		43,313	20,583	1,252	3,849	7,864	8,671	0	628	0	1	53	411	0	2
481	Interest Expense	Line 8 x WACC	10,421	5,098	309	897	1,821	2,030	-	150	-	0	13	102	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	32,893	15,485	944	2,952	6,042	6,641	-	477	-	1	40	309	-	1
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	32,893	15,485	944	2,952	6,042	6,641	0	477	0	1	40	309	0	1
486	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)
488	State Taxable Income	Ln 485:487	15,227	5,543	454	1,674	3,550	3,641	0	227	0	0	18	120	0	1
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	837	305	25	92	195	200	-	12	-	0	1	7	-	0
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	1,842	870	53	165	337	371	-	27	-	0	2	17	-	0
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	32,893	15,485	944	2,952	6,042	6,641	-	477	-	1	40	309	-	1
497	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
499	State Income Tax Exp. (Cur.)	Line 490	(837)	(305)	(25)	(92)	(195)	(200)	-	(12)	-	(0)	(1)	(7)	-	(0)
500	Fed. Taxable Income	Ln 496:499	14,969	5,564	445	1,624	3,436	3,539	-	223	-	0	18	120	-	1
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	3,143	1,168	93	341	722	743	-	47	-	0	4	25	-	0
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	3,143	1,168	93	341	722	743	-	47	-	0	4	25	-	0
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(211)	(119)	(6)	(15)	(30)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	3,981	1,473	118	433	917	943	-	59	-	0	5	32	-	0
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	4,509	2,537	125	326	636	766	-	64	-	0	6	48	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
517	Total Amortization of ITC	Line 507	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
518	Total Amortization of PTC	Line 508	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
520	Total Income Tax Expense	Ln 513:519	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.77%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	25.82%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
527	Interest Expense	Line 8 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
535	Deferred Tax Federal	Ln 534 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
536	Base for FIT Computation	Ln 526:535	11,032	3,949	330	1,225	2,603	2,661	-	165	-	0	13	86	-	0
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	2,932	1,050	88	326	692	707	-	44	-	0	3	23	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	504	(587)	(8)	205	484	408	-	11	-	(0)	0	(10)	-	(0)
544	Total FIT - Deferred	Line 535	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
545	Total FIT - Current & Deferred	Ln 543:544	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
549	Interest Expense	Line 27 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
553	Net FIT Allowable	Line 545	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
555	Base for SIT Computation	Ln 548:554	14,389	5,238	429	1,582	3,354	3,441	-	214	-	0	17	114	-	0
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	837	305	25	92	195	200	-	12	-	0	1	7	-	0
558	Total SIT - Deferred	Line 552	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
559	Total SIT - Current & Deferred	Ln 557:558	1,842	870	53	165	337	371	-	27	-	0	2	17	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
564	Total Income Tax Allocator		1.00000	0.38531	0.02433	0.10663	0.22496	0.23494	0.00000	0.01498	0.00000	0.00003	0.00119	0.00760	0.00000	0.00003
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	133,831	20,824	2,697	462	974	47,740	-	10,422	-	22,877	16,114	-	-	11,721
3	Accum. Depreciation & Amort.	Line 171	(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	-	(2,829)	-	(7,173)	(4,946)	-	-	(5,108)
4	Net Plant in Service		95,830	13,024	1,449	385	844	39,049	-	7,593	-	15,704	11,168	-	-	6,613
5	Construction Work in Progress	Line 230	2,531	421	50	20	43	1,443	-	239	-	89	71	-	-	157
6	Plant Held for Future Use	Line 241	78	12	7	1	5	26	-	1	-	2	1	-	-	23
7	Working Capital	Line 267	5,367	252	677	10	21	941	-	188	-	293	587	-	-	2,398
8	Total Rate Base		103,807	13,708	2,183	416	914	41,459	-	8,020	-	16,088	11,827	-	-	9,192
9																
10	Revenue															
11	Class Revenue	Line 288	21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
12	Revenue Credits	Line 309	1,102	0	0	1	2	3	-	31	-	1,055	0	-	-	9
13	Total Revenue		22,187	2,195	1,622	51	111	5,594	-	1,156	-	2,452	2,698	-	-	6,308
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	7,318	181	1,223	4	7	626	-	128	-	418	405	-	-	4,326
17	Depreciation	Line 462	5,799	866	186	11	23	1,321	-	336	-	658	1,281	-	-	1,118
18	Tax Other Than Income Tax	Line 473	1,121	132	50	4	8	396	-	77	-	161	114	-	-	178
19	Gain/Loss on Disposition		(7)	(1)	(0)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		14,230	1,178	1,459	19	39	2,340	-	540	-	1,235	1,799	-	-	5,622
21	Income Tax Expense	Line 520	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
22	Total Operating Expense		15,329	1,289	1,478	24	51	2,855	-	626	-	1,389	1,916	-	-	5,700
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
26	Net Operating Income Required	Ln 8 x Ln 34	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	21,085	2,194	1,622	50	109	5,591		1,125		1,397	2,697			6,299
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%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		13,528	13,528	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,129	1,129	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,239	1,239	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		4,118	4,118	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		20,014	20,014	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		165	165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		86	86	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		96	96	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		440	-	-	440	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		961	-	-	-	961	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		14	-	-	14	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.20119	0.00000	0.25632	0.54249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		21,784	20,370	0	454	961	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.93507	0.00000	0.02083	0.04409	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		46,401	-	-	-	-	46,401	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,130	-	-	-	-	-	-	10,130	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		22,235	-	-	-	-	-	-	-	-	22,235	-	-	-	-
72	Distribution Metering		15,642	-	-	-	-	-	-	-	-	-	15,642	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49149	0.00000	0.10730	0.00000	0.23552	0.16569	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		96,179	356	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00370	0.00000	0.00472	0.00999	0.48244	0.00000	0.10533	0.00000	0.23119	0.16264	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		116,192	20,370	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.17531	0.00000	0.00391	0.00827	0.39934	0.00000	0.08718	0.00000	0.19136	0.13462	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		14,524	454	2,697	8	13	1,339	-	292	-	642	471	-	-	8,606
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
89	General & Intangible Plant Allocators		1.00000	0.02470	0.14672	0.00043	0.00073	0.07286	0.00000	0.01591	0.00000	0.03491	0.02565	0.00000	0.00000	0.67809
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(744)	-	-	-	-	-	-	-	-	-	-	-	-	(744)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
104																
105	Total Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
106	Total Gross Electric Plant Allocators		1.00000	0.15560	0.02015	0.00345	0.00728	0.35672	0.00000	0.07788	0.00000	0.17094	0.12040	0.00000	0.00000	0.08758
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		5,507	5,507	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		695	695	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		865	865	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		7,549	7,549	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		28	28	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		71	-	-	71	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		124	-	-	-	124	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		238	41	0	73	124	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.17372	0.00000	0.30630	0.51998	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		7,786	7,590	0	73	124	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.97478	0.00000	0.00935	0.01587	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		8,071	-	-	-	-	8,071	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,694	-	-	-	-	-	-	2,694	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		6,876	-	-	-	-	-	-	-	-	6,876	-	-	-	-
140	Distribution Metering		4,727	-	-	-	-	-	-	-	-	-	4,727	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,369	0	0	0	0	8,071	0	2,694	0	6,876	4,727	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36083	0.00000	0.12044	0.00000	0.30739	0.21134	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		22,607	41	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00183	0.00000	0.00322	0.00547	0.35703	0.00000	0.11917	0.00000	0.30416	0.20912	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		30,155	7,590	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25170	0.00000	0.00241	0.00410	0.26766	0.00000	0.08934	0.00000	0.22802	0.15677	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		6,720	210	1,248	4	6	620	-	135	-	297	218	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,033	-	-	-	-	-	-	-	-	-	-	-	-	1,033
156	General & Intangible Plant Total		7,753	210	1,248	4	6	620	0	135	0	297	218	0	0	5,015
157	General & Intangible Plant Allocators		1.00000	0.02709	0.16096	0.00047	0.00080	0.07993	0.00000	0.01745	0.00000	0.03830	0.02814	0.00000	0.00000	0.64686
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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	0	93
170																
171	Total Accumulated Depreciation		38,001	7,800	1,248	76	130	8,691	0	2,829	0	7,173	4,946	0	0	5,108
172	Total Accum Deprec Allocators		1.00000	0.20526	0.03284	0.00201	0.00342	0.22870	0.00000	0.07445	0.00000	0.18876	0.13014	0.00000	0.00000	0.13441
173																
174	[redacted]															
175	**Net Plant in Service**															
176	Production Gross Plant		20,014	20,014	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(7,549)	(7,549)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		12,465	12,465	0	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	0.00000
180																
181	Transmission Gross Plant		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(238)	(41)	0	(73)	(124)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,533	315	0	381	837	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.20545	0.00000	0.24857	0.54598	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
187	Distribution Reserve		(22,369)	0	0	0	0	(8,071)	0	(2,694)	0	(6,876)	(4,727)	0	0	0
188	Distribution Net Plant		72,039	0	0	0	0	38,329	0	7,436	0	15,359	10,915	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.53206	0.00000	0.10322	0.00000	0.21320	0.15151	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
192	General & Intangible Reserve		(7,753)	(210)	(1,248)	(4)	(6)	(620)	0	(135)	0	(297)	(218)	0	0	(5,015)
193	General & Intangible Net Plant		10,629	244	1,449	4	7	720	0	157	0	345	253	0	0	7,450
194	General & Intangible Net Plant Allocators		1.00000	0.02295	0.13634	0.00040	0.00068	0.06770	0.00000	0.01478	0.00000	0.03244	0.02383	0.00000	0.00000	0.70087
195																
196	Energy Storage Gross Plant		0	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	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
202	Other Reserve		(93)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
203	Other Net Plant		(836)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(836)
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	0.00000	1.00000
205																
206	Total Gross Plant		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
207	Total Reserve		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
208	Total Net Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
209	Total Net Plant Allocators		1.00000	0.13591	0.01512	0.00402	0.00881	0.40748	0.00000	0.07924	0.00000	0.16387	0.11654	0.00000	0.00000	0.06901
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		342	342	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		20	-	-	20	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		43	-	-	-	43	-	-	-	-	-	-	-	-	-
219	Distribution Primary		1,443	-	-	-	-	1,443	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		238	-	-	-	-	-	-	238	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		87	-	-	-	-	-	-	-	-	87	-	-	-	-
224	Distribution Metering		69	-	-	-	-	-	-	-	-	-	69	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		272	8	50	0	0	25	-	5	-	12	9	-	-	161
228	Retail 100%, Class = Net Plant		(62)	(8)	(1)	(0)	(1)	(25)	-	(5)	-	(10)	(7)	-	-	(4)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157
231	Total Construction Work in Progress Allocator		1.00000	0.16615	0.01958	0.00797	0.01703	0.56998	0.00000	0.09428	0.00000	0.03501	0.02803	0.00000	0.00000	0.06196
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
239	Distribution Primary		22	-	-	-	-	22	-	-	-	-	-	-	-	-
240	Labor		40	1	7	0	0	4	-	1	-	2	1	-	-	23
241	Plant Held for Future Use Total		78	12	7	1	5	26	0	1	0	2	1	0	0	23
242	Plant Held for Future Use Allocator		1.00000	0.15073	0.09401	0.01051	0.06159	0.33417	0.00000	0.01019	0.00000	0.02237	0.01643	0.00000	0.00000	0.29999
243																
244																
245	**Working Capital**															
246	Production Base Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		780	-	780	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		656	-	656	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(4,983)	(124)	(836)	(2)	(5)	(428)	-	(87)	-	(285)	(277)	-	-	(2,938)
257	Retail 100%, Class = # Bills		4,995	-	-	-	-	-	-	-	-	-	-	-	-	4,995
258	Retail 100%, Class = Prod		(401)	(401)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		2,455	334	37	10	22	1,000	-	194	-	402	286	-	-	169
260	Retail 100%, Class = T&D		(689)	(3)	-	(3)	(7)	(333)	-	(73)	-	(159)	(112)	-	-	-
261	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	-	453	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,966	306	40	7	14	701	-	153	-	336	237	-	-	172
266	Gross Trans Plant		(5)	(1)	-	(1)	(3)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
268	Total Working Capital Allocator		1.00000	0.04697	0.12609	0.00181	0.00400	0.17526	0.00000	0.03496	0.00000	0.05468	0.10939	0.00000	0.00000	0.44684
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
273	Accumulated Depreciation		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
274	Net Electric Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
275	Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		78	12	7	1	5	26	0	1	0	2	1	0	0	23
277	Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
278	Total Rate Base		103,807	13,708	2,183	416	914	41,459	0	8,020	0	16,088	11,827	0	0	9,192
279	Total Rate Base Allocator		1.00000	0.13206	0.02103	0.00401	0.00880	0.39938	0.00000	0.07726	0.00000	0.15498	0.11394	0.00000	0.00000	0.08855
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		20,928	2,037	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
284	Production Solar Demand		157	157	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
287	Wholesale 100%															
288	Total Class Revenue		21,085	2,194	1,622	50	109	5,591	0	1,125	0	1,397	2,697	0	0	6,299
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.10407	0.07692	0.00239	0.00517	0.26518	0.00000	0.05335	0.00000	0.06627	0.12793	0.00000	0.00000	0.29874
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		21,088	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,229
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		21,088	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,229
295	Function Allocator for Electric Revenue		1.00000	0.09880	0.07603	0.00218	0.00470	0.24085	0.00000	0.05075	0.00000	0.10897	0.12235	0.00000	0.00000	0.29537
296																
297																
298	**Revenue Credits**															
299	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		2	-	-	-	2	-	-	-	-	-	-	-	-	-
301	Distribution Primary		2	-	-	-	-	2	-	-	-	-	-	-	-	-
302	Distribution Secondary		31	-	-	-	-	-	-	31	-	-	-	-	-	-
303	Distribution Service		1,054	-	-	-	-	-	-	-	-	1,054	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	-	9
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		3	0	0	0	0	1	-	0	-	0	0	-	-	0
309	Total Revenue Credits		1,102	0	0	1	2	3	0	31	0	1,055	0	0	0	9
310	Total Revenue Credits Allocator		1.00000	0.00034	0.00005	0.00097	0.00208	0.00293	0.00000	0.02841	0.00000	0.95684	0.00029	0.00000	0.00000	0.00810
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		64	64	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		105	105	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		711	-	711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		64	-	64	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		58	-	58	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		54	-	54	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		886	0	886	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		991	105	886	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.10592	0.89408	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		8	1	0	2	5	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.12264	0.00000	0.27896	0.59841	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		418	-	-	-	-	418	-	-	-	-	-	-	-	-
346	Distribution Secondary		82	-	-	-	-	-	-	82	-	-	-	-	-	-
347	Distribution Service		317	-	-	-	-	-	-	-	-	317	-	-	-	-
348	Distribution Metering		324	-	-	-	-	-	-	-	-	-	324	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1,141	0	0	0	0	418	0	82	0	317	324	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36598	0.00000	0.07202	0.00000	0.27821	0.28379	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		8	-	-	-	-	-	-	-	-	-	8	-	-	-
357	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	-	2,456
358	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	0	8	0	0	2,456
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	-	131
363	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	0	131
364	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	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		528	-	-	-	-	-	-	-	-	-	-	-	-	528

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
368	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	0	528
369	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	0.00000	1.00000
370																
371	Admin and General															
372	Labor		1,801	56	335	1	2	166	-	36	-	80	58	-	-	1,067
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		120	19	2	0	1	43	-	9	-	20	14	-	-	10
375	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	-	105
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		2,026	75	337	1	3	209	0	46	0	100	73	0	0	1,183
381	Admin & General O&M Allocators		1.00000	0.03700	0.16631	0.00069	0.00125	0.10310	0.00000	0.02251	0.00000	0.04940	0.03599	0.00000	0.00000	0.58375
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		7,290	181	1,223	4	7	626	0	128	0	418	405	0	0	4,298
389	Total O&M Allocators		1.00000	0.02483	0.16782	0.00050	0.00101	0.08593	0.00000	0.01753	0.00000	0.05727	0.05550	0.00000	0.00000	0.58960
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		28													28
392	Total Adjusted O&M		7,318	181	1,223	4	7	626	-	128	-	418	405	-	-	4,326
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		596	596	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		825	825	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		40	7	0	11	22	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.17674	0.00000	0.26581	0.55745	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		865	832	0	11	22	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.96233	0.00000	0.01216	0.02551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		1,224	-	-	-	-	1,224	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		307	-	-	-	-	-	-	307	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		612	-	-	-	-	-	-	-	-	612	-	-	-	-
426	Distribution Metering		1,012	-	-	-	-	-	-	-	-	-	1,012	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,155	0	0	0	0	1,224	0	307	0	612	1,012	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.38790	0.00000	0.09723	0.00000	0.19400	0.32087	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		3,194	7	0	11	22	1,224	0	307	0	612	1,012	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00219	0.00000	0.00329	0.00691	0.38309	0.00000	0.09602	0.00000	0.19160	0.31689	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		4,019	832	0	11	22	1,224	0	307	0	612	1,012	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20707	0.00000	0.00262	0.00549	0.30444	0.00000	0.07631	0.00000	0.15226	0.25182	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,001	31	186	1	1	92	-	20	-	44	32	-	-	593
440	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	-	343
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,344	31	186	1	1	92	0	20	0	44	32	0	0	936
443	General & Intangible Plant Allocators		1.00000	0.02328	0.13832	0.00041	0.00069	0.06869	0.00000	0.01500	0.00000	0.03292	0.02418	0.00000	0.00000	0.69652
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		182	-	-	-	-	-	-	-	-	-	-	-	-	182
453	Retail 100%, Class = Net Plant		7	1	0	0	0	3	-	1	-	1	1	-	-	0
454	Retail 100%, Class = T&D		4	0	-	0	0	2	-	0	-	1	1	-	-	-
455	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	-	235	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
460	Other Plant Total		436	2	0	0	0	5	0	9	0	2	236	0	0	182
461																
462	Total Depreciation Expense		5,799	866	186	11	23	1,321	0	336	0	658	1,281	0	0	1,118
463	Total Depreciation Expense Allocators		1.00000	0.14927	0.03207	0.00192	0.00398	0.22773	0.00000	0.05790	0.00000	0.11351	0.22084	0.00000	0.00000	0.19279
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		193	6	36	0	0	18	-	4	-	9	6	-	-	114
468	Net Total Plant		928	126	14	4	8	378	-	74	-	152	108	-	-	64
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		1,121	132	50	4	8	396	0	77	0	161	114	0	0	178
474	Total Taxes Other Allocator		1.00000	0.11789	0.04449	0.00342	0.00745	0.35321	0.00000	0.06906	0.00000	0.14327	0.10207	0.00000	0.00000	0.15914
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	22,187	2,195	1,622	51	111	5,594	0	1,156	0	2,452	2,698	0	0	6,308
479	Total Oper. Exp. Before Tax	Line 20	14,230	1,178	1,459	19	39	2,340	0	540	0	1,235	1,799	0	0	5,622
480	Net Oper. Income (NOI) before Tax		7,957	1,017	163	33	72	3,254	0	616	0	1,217	899	0	0	686
481	Interest Expense	Line 8 x WACC	1,907	252	40	8	17	762	-	147	-	296	217	-	-	169
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	6,049	765	123	25	56	2,493	-	468	-	921	682	-	-	517
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	6,049	765	123	25	56	2,493	0	468	0	921	682	0	0	517
486	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
487	State Temporary Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)
488	State Taxable Income	Ln 485:487	2,893	274	59	14	33	1,367	0	223	0	381	301	0	0	241
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	159	15	3	1	2	75	-	12	-	21	17	-	-	13
491	State Income Tax (Def.)	Ln 487 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	339	43	7	1	3	139	-	26	-	52	38	-	-	29
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	6,049	765	123	25	56	2,493	-	468	-	921	682	-	-	517
497	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
498	Fed Temporary Differences	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
499	State Income Tax Exp. (Cur.)	Line 490	(159)	(15)	(3)	(1)	(2)	(75)	-	(12)	-	(21)	(17)	-	-	(13)
500	Fed. Taxable Income	Ln 496:499	2,837	275	58	14	32	1,328	-	218	-	378	297	-	-	237
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	596	58	12	3	7	279	-	46	-	79	62	-	-	50
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	596	58	12	3	7	279	-	46	-	79	62	-	-	50
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 11
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(38)	(6)	(1)	(0)	(0)	(13)	-	(3)	-	(6)	(5)	-	-	(3)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
511	Total Federal Income Tax Exp.	Ln 504:510	799	74	12	4	9	390	-	63	-	109	84	-	-	53
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	755	73	15	4	8	354	-	58	-	100	79	-	-	63
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	806	125	16	3	6	287	-	63	-	138	97	-	-	71
515	Total Direct Adjs.	Ln 492 + Ln 509	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
517	Total Amortization of ITC	Line 507	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
518	Total Amortization of PTC	Line 508	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
527	Interest Expense	Line 8 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
535	Deferred Tax Federal	Ln 534 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58
536	Base for FIT Computation	Ln 526:535	2,099	195	43	10	24	999	-	161	-	274	218	-	-	175
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	558	52	11	3	6	266	-	43	-	73	58	-	-	46
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
543	Total FIT before Adding Deferred	Ln 538:542	135	(29)	(1)	2	4	153	-	11	-	(5)	4	-	-	(5)
544	Total FIT - Deferred	Line 535	664	103	13	2	5	237	-	52	-	113	80	-	-	58
545	Total FIT - Current & Deferred	Ln 543:544	799	74	12	4	9	390	-	63	-	109	84	-	-	53
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
549	Interest Expense	Line 27 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
551	Temporary State Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1F
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
553	Net FIT Allowable	Line 545	799	74	12	4	9	390	-	63	-	109	84	-	-	53
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	2,734	259	56	13	31	1,291	-	210	-	360	285	-	-	228
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	159	15	3	1	2	75	-	12	-	21	17	-	-	13
558	Total SIT - Deferred	Line 552	180	28	4	1	1	64	-	14	-	31	22	-	-	16
559	Total SIT - Current & Deferred	Ln 557:558	339	43	7	1	3	139	-	26	-	52	38	-	-	29
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
564	Total Income Tax Allocator		1.00000	0.10128	0.01682	0.00483	0.01103	0.46916	0.00000	0.07820	0.00000	0.13995	0.10692	0.00000	0.00000	0.07181
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	845,491	-	-	-	-	-	-	-	-	-	-	-	845,491	-
3	Accum. Depreciation & Amort.	Line 171	(260,774)	-	-	-	-	-	-	-	-	-	-	-	(260,774)	-
4	Net Plant in Service		584,717	-	-	-	-	-	-	-	-	-	-	-	584,717	-
5	Construction Work in Progress	Line 230	2,814	-	-	-	-	-	-	-	-	-	-	-	2,814	-
6	Plant Held for Future Use	Line 241	65	-	-	-	-	-	-	-	-	-	-	-	65	-
7	Working Capital	Line 267	12,131	-	-	-	-	-	-	-	-	-	-	-	12,131	-
8	Total Rate Base		599,726	-	-	-	-	-	-	-	-	-	-	-	599,726	-
9																
10	Revenue															
11	Class Revenue	Line 288	101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
12	Revenue Credits	Line 309	16	-	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		101,483	-	-	-	-	-	-	-	-	-	-	-	101,483	-
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	13,750	-	-	-	-	-	-	-	-	-	-	-	13,750	-
17	Depreciation	Line 462	36,366	-	-	-	-	-	-	-	-	-	-	-	36,366	-
18	Tax Other Than Income Tax	Line 473	5,975	-	-	-	-	-	-	-	-	-	-	-	5,975	-
19	Gain/Loss on Disposition		(42)	-	-	-	-	-	-	-	-	-	-	-	(42)	-
20	Operating Expense before Tax		56,049	-	-	-	-	-	-	-	-	-	-	-	56,049	-
21	Income Tax Expense	Line 520	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
22	Total Operating Expense		61,860	-	-	-	-	-	-	-	-	-	-	-	61,860	-
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
26	Net Operating Income Required	Ln 8 x Ln 34	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	101,466												101,466	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
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	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	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	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	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	0.00000
62																
63	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	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	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77																
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		23,719	-	-	-	-	-	-	-	-	-	-	-	23,719	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	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	0.00000	1.00000	0.00000
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	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	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	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	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	0.00000
130																
131	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	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	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
145																
146	Total Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	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	0.00000	1.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		10,975	-	-	-	-	-	-	-	-	-	-	-	10,975	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,975	0	0	0	0	0	0	0	0	0	0	0	10,975	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	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	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	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	0
170																
171	Total Accumulated Depreciation		260,774	0	0	0	0	0	0	0	0	0	0	0	260,774	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	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	0
177	Production Reserve		0	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	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	0.00000
180																
181	Transmission Gross Plant		0	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	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.00000
185																
186	Distribution Gross Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(249,799)	0	0	0	0	0	0	0	0	0	0	0	(249,799)	0
188	Distribution Net Plant		571,972	0	0	0	0	0	0	0	0	0	0	0	571,972	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	0.00000	1.00000	0.00000
190																
191	General & Intangible Gross Plant		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	0
192	General & Intangible Reserve		(10,975)	0	0	0	0	0	0	0	0	0	0	0	(10,975)	0
193	General & Intangible Net Plant		12,745	0	0	0	0	0	0	0	0	0	0	0	12,745	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	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	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	0
202	Other Reserve		(0)	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)	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	0.00000	1.00000	0.00000
205																
206	Total Gross Plant		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
207	Total Reserve		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
208	Total Net Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	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	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	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		444	-	-	-	-	-	-	-	-	-	-	-	444	-
228	Retail 100%, Class = Net Plant		(376)	-	-	-	-	-	-	-	-	-	-	-	(376)	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0
231	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	0.00000	1.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Labor		65	-	-	-	-	-	-	-	-	-	-	-	65	-
241	Plant Held for Future Use Total		65	0	0	0	0	0	0	0	0	0	0	0	65	0
242	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	0.00000	1.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(9,375)	-	-	-	-	-	-	-	-	-	-	-	(9,375)	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		14,977	-	-	-	-	-	-	-	-	-	-	-	14,977	-
260	Retail 100%, Class = T&D		(5,890)	-	-	-	-	-	-	-	-	-	-	-	(5,890)	-
261	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		12,418	-	-	-	-	-	-	-	-	-	-	-	12,418	-
266	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
268	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	0.00000	1.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
273	Accumulated Depreciation		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
274	Net Electric Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	0
275	Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		65	0	0	0	0	0	0	0	0	0	0	0	65	0
277	Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
278	Total Rate Base		599,726	0	0	0	0	0	0	0	0	0	0	0	599,726	0
279	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	0.00000	1.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		101,466												101,466	
286	Retail Revenue		101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
287	Wholesale 100%															
288	Total Class Revenue		101,466	0	0	0	0	0	0	0	0	0	0	0	101,466	0
289	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	0.00000	1.00000	0.00000
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		95,671	-	-	-	-	-	-	-	-	-	-	-	95,671	-
293	Less Lighting Facilities		(95,671)												(95,671)	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custom		-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	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	0.00000
296																
297																
298	**Revenue Credits**															
299	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		16	-	-	-	-	-	-	-	-	-	-	-	16	-
309	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	0	16	0
310	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	0.00000	1.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	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	0.00000
332																
333	Transmission															
334	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
342	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	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		10,015	0	0	0	0	0	0	0	0	0	0	0	10,015	0
352	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	0.00000	1.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	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	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000
370																
371	Admin and General															
372	Labor		2,942	-	-	-	-	-	-	-	-	-	-	-	2,942	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		757	-	-	-	-	-	-	-	-	-	-	-	757	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		3,699	0	0	0	0	0	0	0	0	0	0	0	3,699	0
381	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	0.00000	1.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		13,714	0	0	0	0	0	0	0	0	0	0	0	13,714	0
389	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	0.00000	1.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		36												36	
392	Total Adjusted O&M		13,750	-	-	-	-	-	-	-	-	-	-	-	13,750	-
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
415	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	0.00000
416																
417	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
418	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	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
430	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	0.00000	1.00000	0.00000
431																
432	Total Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
433	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	0.00000	1.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
436	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	0.00000	1.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,634	-	-	-	-	-	-	-	-	-	-	-	1,634	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,634	0	0	0	0	0	0	0	0	0	0	0	1,634	0
443	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	0.00000	1.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		41	-	-	-	-	-	-	-	-	-	-	-	41	-
454	Retail 100%, Class = T&D		34	-	-	-	-	-	-	-	-	-	-	-	34	-
455	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		75	0	0	0	0	0	0	0	0	0	0	0	75	0
461																
462	Total Depreciation Expense		36,366	0	0	0	0	0	0	0	0	0	0	0	36,366	0
463	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	0.00000	1.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		315	-	-	-	-	-	-	-	-	-	-	-	315	-
468	Net Total Plant		5,660	-	-	-	-	-	-	-	-	-	-	-	5,660	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,975	0	0	0	0	0	0	0	0	0	0	0	5,975	0
474	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	0.00000	1.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	101,483	0	0	0	0	0	0	0	0	0	0	0	101,483	0
479	Total Oper. Exp. Before Tax	Line 20	56,049	0	0	0	0	0	0	0	0	0	0	0	56,049	0
480	Net Oper. Income (NOI) before Tax		45,434	0	0	0	0	0	0	0	0	0	0	0	45,434	0
481	Interest Expense	Line 8 x WACC	11,019	-	-	-	-	-	-	-	-	-	-	-	11,019	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	34,414	-	-	-	-	-	-	-	-	-	-	-	34,414	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	34,414	0	0	0	0	0	0	0	0	0	0	0	34,414	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
487	State Temporary Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-
488	State Taxable Income	Ln 485:487	14,471	0	0	0	0	0	0	0	0	0	0	0	14,471	0
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	796	-	-	-	-	-	-	-	-	-	-	-	796	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	0	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	1,930	-	-	-	-	-	-	-	-	-	-	-	1,930	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	34,414	-	-	-	-	-	-	-	-	-	-	-	34,414	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
499	State Income Tax Exp. (Cur.)	Line 490	(796)	-	-	-	-	-	-	-	-	-	-	-	(796)	-
500	Fed. Taxable Income	Ln 496:499	14,329	-	-	-	-	-	-	-	-	-	-	-	14,329	-
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	3,009	-	-	-	-	-	-	-	-	-	-	-	3,009	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	3,009	-	-	-	-	-	-	-	-	-	-	-	3,009	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(238)	-	-	-	-	-	-	-	-	-	-	-	(238)	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
511	Total Federal Income Tax Exp.	Ln 504:510	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	3,805	-	-	-	-	-	-	-	-	-	-	-	3,805	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	5,090	-	-	-	-	-	-	-	-	-	-	-	5,090	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
517	Total Amortization of ITC	Line 507	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
518	Total Amortization of PTC	Line 508	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
520	Total Income Tax Expense	Ln 513:519	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.80%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
527	Interest Expense	Line 8 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
535	Deferred Tax Federal	Ln 534 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
536	Base for FIT Computation	Ln 526:535	10,424	-	-	-	-	-	-	-	-	-	-	-	10,424	-
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	2,771	-	-	-	-	-	-	-	-	-	-	-	2,771	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
543	Total FIT before Adding Deferred	Ln 538:542	(68)	-	-	-	-	-	-	-	-	-	-	-	(68)	-
544	Total FIT - Deferred	Line 535	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
545	Total FIT - Current & Deferred	Ln 543:544	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
549	Interest Expense	Line 27 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
551	Temporary State Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1D
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
553	Net FIT Allowable	Line 545	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
555	Base for SIT Computation	Ln 548:554	13,675	-	-	-	-	-	-	-	-	-	-	-	13,675	-
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	796	-	-	-	-	-	-	-	-	-	-	-	796	-
558	Total SIT - Deferred	Line 552	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
559	Total SIT - Current & Deferred	Ln 557:558	1,930	-	-	-	-	-	-	-	-	-	-	-	1,930	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
564	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	0.00000	1.00000	0.00000
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	1,592,730	1,350,798	61,644	180,263	-	-	-	-	-	-	25	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(564,352)	(505,971)	(28,522)	(29,850)	-	-	-	-	-	-	(8)	-	-	-
4	Net Plant in Service		1,028,379	844,827	33,122	150,412	-	-	-	-	-	-	18	-	-	-
5	Construction Work in Progress	Line 230	36,294	27,284	1,133	7,877	-	-	-	-	-	-	0	-	-	-
6	Plant Held for Future Use	Line 241	1,253	764	168	321	-	-	-	-	-	-	0	-	-	-
7	Working Capital	Line 267	35,611	16,351	15,467	3,792	-	-	-	-	-	-	1	-	-	-
8	Total Rate Base		1,101,536	889,225	49,890	162,402	-	-	-	-	-	-	19	-	-	-
9																
10	Revenue															
11	Class Revenue	Line 288	199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
12	Revenue Credits	Line 309	443	24	1	418	-	-	-	-	-	-	0	-	-	-
13	Total Revenue		200,022	142,364	37,068	20,053	-	-	-	-	-	-	4	-	-	533
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	41,663	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	533
17	Depreciation	Line 462	64,739	56,150	4,250	4,337	-	-	-	-	-	-	2	-	-	-
18	Tax Other Than Income Tax	Line 473	11,205	8,569	1,139	1,497	-	-	-	-	-	-	0	-	-	-
19	Gain/Loss on Disposition		(74)	(61)	(2)	(11)	-	-	-	-	-	-	(0)	-	-	-
20	Operating Expense before Tax		117,534	76,398	33,349	7,251	-	-	-	-	-	-	3	-	-	533
21	Income Tax Expense	Line 520	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
22	Total Operating Expense		127,246	83,615	33,771	9,323	-	-	-	-	-	-	3	-	-	533
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	199,578							-						
37		Ln 29	-							-						
38		Ln 37 / Ln 36	0.00%							#DIV/0!						
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		877,513	877,513	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		73,223	73,223	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		80,354	80,354	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
46	Production Solar Demand		267,149	267,149	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		1,298,239	1,298,239	0	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	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		10,701	10,701	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		629	629	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		5,580	5,580	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		6,198	6,198	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		171,879	-	-	171,879	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		5,299	-	-	5,299	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Transmission Plant Total		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.11538	0.00000	0.88462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		1,498,526	1,321,347	0	177,178	0	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.88176	0.00000	0.11824	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		25	-	-	-	-	-	-	-	-	-	25	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25	0	0	0	0	0	0	0	0	0	25	0	0	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	1.00000	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		200,311	23,108	0	177,178	0	0	0	0	0	0	25	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.11536	0.00000	0.88451	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,498,550	1,321,347	0	177,178	0	0	0	0	0	0	25	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.88175	0.00000	0.11823	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		94,180	29,450	61,644	3,085	-	-	-	-	-	-	1	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
90																
91	Energy Storage Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	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	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.84810	0.03870	0.11318	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		357,241	357,241	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		45,075	45,075	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		56,099	56,099	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		31,250	31,250	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		489,666	489,666	0	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	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		1,833	1,833	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		264	264	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		331	331	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		250	250	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		27,787	-	-	27,787	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		636	-	-	636	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,102	2,679	0	28,423	0	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.08612	0.00000	0.91388	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		520,768	492,345	0	28,423	0	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.94542	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		7	0	0	0	0	0	0	0	0	0	7	0	0	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	1.00000	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		31,109	2,679	0	28,423	0	0	0	0	0	0	7	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.08610	0.00000	0.91366	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		520,775	492,345	0	28,423	0	0	0	0	0	0	7	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.94541	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		43,576	13,626	28,522	1,427	-	-	-	-	-	-	0	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		43,576	13,626	28,522	1,427	0	0	0	0	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	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	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	0.00000
163																
164	Other															
165	Labor		0	0	0	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	0
170																
171	Total Accumulated Depreciation		564,352	505,971	28,522	29,850	0	0	0	0	0	0	8	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.89655	0.05054	0.05289	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		1,298,239	1,298,239	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(489,666)	(489,666)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		808,573	808,573	0	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	0.00000
180																
181	Transmission Gross Plant		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,102)	(2,679)	0	(28,423)	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		169,185	20,430	0	148,755	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (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	0.12075	0.00000	0.87925	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		25	0	0	0	0	0	0	0	0	0	25	0	0	0
187	Distribution Reserve		(7)	0	0	0	0	0	0	0	0	0	(7)	0	0	0
188	Distribution Net Plant		17	0	0	0	0	0	0	0	0	0	17	0	0	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	1.00000	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
192	General & Intangible Reserve		(43,576)	(13,626)	(28,522)	(1,427)	0	0	0	0	0	0	(0)	0	0	0
193	General & Intangible Net Plant		50,604	15,824	33,122	1,657	0	0	0	0	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	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	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	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	0
202	Other Reserve		(0)	(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	0
204	Other Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
205																
206	Total Gross Plant		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
207	Total Reserve		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
208	Total Net Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
209	Total Net Plant Allocators		1.00000	0.82151	0.03221	0.14626	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		22,177	22,177	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		2,842	2,842	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		1,856	1,856	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		400	400	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,916	-	-	7,916	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,763	551	1,154	58	-	-	-	-	-	-	0	-	-	-
228	Retail 100%, Class = Net Plant		(661)	(543)	(21)	(97)	-	-	-	-	-	-	(0)	-	-	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
230	Total Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.75175	0.03121	0.21704	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		538	538	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		146	146	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Labor		257	80	168	8	-	-	-	-	-	-	0	-	-	-
241	Plant Held for Future Use Total		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.61002	0.13406	0.25592	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		8,328	8,328	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		867	867	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		946	946	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		17,834	-	17,834	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		14,994	-	14,994	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(28,116)	(8,025)	(19,115)	(976)	-	-	-	-	-	-	(0)	-	-	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		(26,015)	(26,015)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		26,342	21,640	848	3,853	-	-	-	-	-	-	0	-	-	-
260	Retail 100%, Class = T&D		(1,436)	(166)	-	(1,270)	-	-	-	-	-	-	(0)	-	-	-
261	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(1,128)	(1,128)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		23,394	19,840	905	2,648	-	-	-	-	-	-	0	-	-	-
266	Gross Trans Plant		(523)	(60)	-	(463)	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
268	Total Working Capital Allocator		1.00000	0.45916	0.43434	0.10648	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
273	Accumulated Depreciation		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
274	Net Electric Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
275	Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
276	Plant Held for Future Use		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
277	Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
278	Total Rate Base		1,101,536	889,225	49,890	162,402	0	0	0	0	0	0	19	0	0	0
279	Total Rate Base Allocator		1.00000	0.80726	0.04529	0.14743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		189,401	132,162	37,066	19,635	-	-	-	-	-	-	4	-	-	533
284	Production Solar Demand		10,178	10,178	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
287	Wholesale 100%															
288	Total Class Revenue		199,578	142,340	37,066	19,635	0	0	0	0	0	0	4	0	0	533
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.71320	0.18572	0.09838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00267
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		190,310	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	533
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custom		190,310	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	533
295	Function Allocator for Electric Revenue		1.00000	0.71014	0.19256	0.09448	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00280
296																
297																
298	**Revenue Credits**															
299	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-	-
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		30	24	1	4	-	-	-	-	-	-	0	-	-	-
309	Total Revenue Credits		443	24	1	418	0	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.05454	0.00306	0.94239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		4,148	4,148	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		354	354	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		619	619	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		1,692	1,692	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		6,812	6,812	0	0	0	0	0	0	0	0	0	0	0	0
320	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	0.00000
321																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
322	Production Energy															
323	Production Base Energy		16,241	-	16,241	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		1,473	-	1,473	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		1,316	-	1,316	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		1,230	-	1,230	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		20,261	0	20,261	0	0	0	0	0	0	0	0	0	0	0
328	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	0.00000
329																
330	Production O&M Total		27,073	6,812	20,261	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.25162	0.74838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		17	17	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		869	-	-	869	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		15	-	-	15	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		948	65	0	883	0	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.06808	0.00000	0.93192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1	0	0	0	0	0	0	0	0	0	1	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	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	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	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	0.00000
370																
371	Admin and General															
372	Labor		11,681	3,653	7,646	383	-	-	-	-	-	-	0	-	-	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,426	1,210	55	161	-	-	-	-	-	-	0	-	-	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		13,108	4,863	7,701	544	0	0	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.37097	0.58752	0.04150	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		41,130	11,739	27,962	1,427	0	0	0	0	0	0	1	0	0	0
389	Total O&M Allocators		1.00000	0.28542	0.67985	0.03471	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		533													533
392	Total Adjusted O&M		41,663	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	533
393																
394	[redacted]															
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		38,679	38,679	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		2,734	2,734	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		3,847	3,847	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		53,534	53,534	0	0	0	0	0	0	0	0	0	0	0	0
403	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	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		114	114	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		3,990	-	-	3,990	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		117	-	-	117	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
414	Transmission Plant Total		4,560	454	0	4,107	0	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.09949	0.00000	0.90051	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		58,095	53,988	0	4,107	0	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.92931	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		2	0	0	0	0	0	0	0	0	0	2	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		4,562	454	0	4,107	0	0	0	0	0	0	2	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.09945	0.00000	0.90020	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		58,096	53,988	0	4,107	0	0	0	0	0	0	2	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.92929	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		6,490	2,029	4,248	213	-	-	-	-	-	-	0	-	-	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		6,490	2,029	4,248	213	0	0	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	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	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		73	60	2	11	-	-	-	-	-	-	0	-	-	-
454	Retail 100%, Class = T&D		8	1	-	7	-	-	-	-	-	-	0	-	-	-
455	Retail 100%, Class = Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		72	72	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
460	Other Plant Total		153	133	2	18	0	0	0	0	0	0	0	0	0	0
461																
462	Total Depreciation Expense		64,739	56,150	4,250	4,337	0	0	0	0	0	0	2	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.86733	0.06565	0.06699	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		1,251	391	819	41	-	-	-	-	-	-	0	-	-	-
468	Net Total Plant		9,955	8,178	321	1,456	-	-	-	-	-	-	0	-	-	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		11,205	8,569	1,139	1,497	0	0	0	0	0	0	0	0	0	0
474	Total Taxes Other Allocator		1.00000	0.76472	0.10167	0.13359	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	200,022	142,364	37,068	20,053	0	0	0	0	0	0	4	0	0	533
479	Total Oper. Exp. Before Tax	Line 20	117,534	76,398	33,349	7,251	0	0	0	0	0	0	3	0	0	533
480	Net Oper. Income (NOI) before Tax		82,488	65,966	3,718	12,802	0	0	0	0	0	0	1	0	0	0
481	Interest Expense	Line 8 x WACC	20,240	16,339	917	2,984	-	-	-	-	-	-	0	-	-	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	62,248	49,627	2,802	9,818	-	-	-	-	-	-	1	-	-	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	62,248	49,627	2,802	9,818	0	0	0	0	0	0	1	0	0	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
487	State Temporary Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-
488	State Taxable Income	Ln 485:487	24,679	17,765	1,348	5,566	0	0	0	0	0	0	0	0	0	0
489	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%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	1,357	977	74	306	-	-	-	-	-	-	0	-	-	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	0	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	3,494	2,789	157	548	-	-	-	-	-	-	0	-	-	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	62,248	49,627	2,802	9,818	-	-	-	-	-	-	1	-	-	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
499	State Income Tax Exp. (Cur.)	Line 490	(1,357)	(977)	(74)	(306)	-	-	-	-	-	-	(0)	-	-	-
500	Fed. Taxable Income	Ln 496:499	24,554	17,833	1,321	5,399	-	-	-	-	-	-	0	-	-	-
501	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%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	5,156	3,745	277	1,134	-	-	-	-	-	-	0	-	-	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	5,156	3,745	277	1,134	-	-	-	-	-	-	0	-	-	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(449)	(381)	(17)	(51)	-	-	-	-	-	-	(0)	-	-	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
511	Total Federal Income Tax Exp.	Ln 504:510	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	6,514	4,722	352	1,440	-	-	-	-	-	-	0	-	-	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	9,589	8,132	371	1,085	-	-	-	-	-	-	0	-	-	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
517	Total Amortization of ITC	Line 507	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
518	Total Amortization of PTC	Line 508	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
520	Total Income Tax Expense	Ln 513:519	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.82%	25.85%	25.75%	25.68%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	0.00%	25.78%	0.00%	0.00%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
527	Interest Expense	Line 8 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
535	Deferred Tax Federal	Ln 534 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
536	Base for FIT Computation	Ln 526:535	17,710	12,656	978	4,074	-	-	-	-	-	-	0	-	-	-
537	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
538	Net FIT Allowable	Ln 536 x Ln 537	4,708	3,364	260	1,083	-	-	-	-	-	-	0	-	-	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
543	Total FIT before Adding Deferred	Ln 538:542	(1,222)	(1,882)	(23)	682	-	-	-	-	-	-	0	-	-	-
544	Total FIT - Deferred	Line 535	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
545	Total FIT - Current & Deferred	Ln 543:544	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
549	Interest Expense	Line 27 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
551	Temporary State Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
552	State Deferred Tax	Ln 551 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
553	Net FIT Allowable	Line 545	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
555	Base for SIT Computation	Ln 548:554	23,322	16,788	1,273	5,260	-	-	-	-	-	-	0	-	-	-
556	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
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,357	977	74	306	-	-	-	-	-	-	0	-	-	-
558	Total SIT - Deferred	Line 552	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
559	Total SIT - Current & Deferred	Ln 557:558	3,494	2,789	157	548	-	-	-	-	-	-	0	-	-	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
564	Total Income Tax Allocator		1.00000	0.74311	0.04348	0.21339	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Energy Production Total Sales	(12) Transmission	(13) Subtransmission	(14) Transmission Radials
1	**Retail Separation Factors**	1.00000	0.95212	0.97632	1.00000	1.00000	0.93990	0.97934	1.00000	1.00000	0.99712	0.70369	0.70369	1.00000
2														
3	**Class Allocation Factors**													
4	Residential	0.53527	0.53527	0.53527	0.53527	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	0.56251	0.63872	0.56251
5	Gen Service Non Demand	0.04658	0.04658	0.04658	0.04658	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	0.04678	0.05312	0.04678
6	Gen Service 100% L.F.	0.00325	0.00325	0.00325	0.00325	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	0.00289	0.00328	0.00289
7	Gen Service Demand	0.24512	0.24512	0.24512	0.24512	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	0.23489	0.26671	0.23489
8	Large Load Customer	0.12714	0.12714	0.12714	0.12714	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	0.11667		0.11667
9	Gen Service Curtailable	0.00101	0.00101	0.00101	0.00101	0.00135	0.00135	0.00135	0.00135	0.00135	0.00135	0.00090	0.00102	0.00090
10	Gen Service Interruptible	0.03967	0.03967	0.03967	0.03967	0.05340	0.05340	0.05340	0.05340	0.05340	0.05340	0.03508	0.03682	0.03508
11	Lighting Energy	0.00196	0.00196	0.00196	0.00196	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00030	0.00034	0.00030
12	Lighting Facilities													
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
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	Subtransmission Capacity												1.00000	
20	Distribution Primary													
21	Distribution Primary (MDS)													
22	Distribution Secondary													
23	Distribution Secondary (MDS)													
24	- Distribution Services													
25	- Metering													
26	- Interruptible Equipment													
27	- Lighting Facilities													
28	- Customer Billing/Info.													
29	**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
30														
31	**Residential**													
32	- Production Capacity	0.53527	0.53527	0.53527	0.53527	-	-	-	-	-	-	-	-	-
33	- Production Energy	-	-	-	-	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	-	-	-
34	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.56251	-	0.56251
35	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.63872	-
36	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-
37	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
43	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
44	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-
45		0.53527	0.53527	0.53527	0.53527	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	0.56251	0.63872	0.56251
46														
47	**Gen Service Non Demand**													
48	- Production Capacity	0.04658	0.04658	0.04658	0.04658	-	-	-	-	-	-	-	-	-
49	- Production Energy	-	-	-	-	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	-	-	-
50	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04678	-	0.04678
51	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05312	-
52	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
58	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-
61		0.04658	0.04658	0.04658	0.04658	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	0.04678	0.05312	0.04678
62														
63	**Gen Service 100% L.F.**													
64	- Production Capacity	0.00325	0.00325	0.00325	0.00325	-	-	-	-	-	-	-	-	-
65	- Production Energy	-	-	-	-	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	-	-	-
66	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00289	-	0.00289
67	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00328	-
68	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-
77		0.00325	0.00325	0.00325	0.00325	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	0.00289	0.00328	0.00289
78														
79	**Gen Service Demand**													
80	- Production Capacity	0.24512	0.24512	0.24512	0.24512	-	-	-	-	-	-	-	-	-
81	- Production Energy	-	-	-	-	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	-	-	-
82	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.23489	-	0.23489
83	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.26671	-
84	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-
93		0.24512	0.24512	0.24512	0.24512	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	0.23489	0.26671	0.23489
94														
95	**Large Load Customer**													
96	- Production Capacity	0.12714	0.12714	0.12714	0.12714	-	-	-	-	-	-	-	-	-
97	- Production Energy	-	-	-	-	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	-	-	-
98	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.11667	-	0.11667
99	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-
109		0.12714	0.12714	0.12714	0.12714	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	0.11667	-	0.11667
110														
111	**Gen Service Curtailable**													
112	Production Capacity	0.00101	0.00101	0.00101	0.00101									
113	Production Energy					0.00135	0.00135	0.00135	0.00135	0.00135	0.00135			
114	Transmission Capacity											0.00090		0.00090
115	Subtransmission Capacity												0.00102	
116	Distribution Primary													
117	Distribution Primary (MDS)													
118	Distribution Secondary													
119	Distribution Secondary (MDS)													
120	Distribution Services													
121	Metering													
122	Interruptible Equipment													
123	Lighting Facilities													
124	Customer Billing/Info.													
125		0.00101	0.00101	0.00101	0.00101	0.00135	0.00135	0.00135	0.00135	0.00135	0.00135	0.00090	0.00102	0.00090
126														
127	**Gen Service Interruptible**													
128	Production Capacity	0.03967	0.03967	0.03967	0.03967									
129	Production Energy					0.05340	0.05340	0.05340	0.05340	0.05340	0.05340			
130	Transmission Capacity											0.03508		0.03508
131	Subtransmission Capacity												0.03682	
132	Distribution Primary													
133	Distribution Primary (MDS)													
134	Distribution Secondary													
135	Distribution Secondary (MDS)													
136	Distribution Services													
137	Metering													
138	Interruptible Equipment													
139	Lighting Facilities													
140	Customer Billing/Info.													
141		0.03967	0.03967	0.03967	0.03967	0.05340	0.05340	0.05340	0.05340	0.05340	0.05340	0.03508	0.03682	0.03508
142														
143	**Lighting Energy**													

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(15) Distribution Primary	(16) Distribution Primary (MDS)	(17) Distribution Secondary	(18) Distribution Secondary (MDS)	(19) Distribution Service	(20) Distribution Metering	(21) Distribution IS Equipment	(22) Lighting Facilities	(23) Retail 100% Class = # Bills	(24) Retail 100% Resid Cust	(25) Retail 100% Resid Dem	(26) Retail 100% Class = Metering	(27) Clean Energy Connect	(28) Retail Sales of Electric	(29) Present Revenue	(30) Labor
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.97366
2																	
3	**Class Allocation Factors**																
4	Residential	0.65088	0.87267	0.78356	0.87293	0.87293	0.80526			0.87267	1.00000	1.00000	0.80526	0.53527	0.67341	0.67341	0.61385
5	Gen Service Non Demand	0.05772	0.06440	0.06391	0.06434	0.06434	0.08294			0.06440			0.08294	0.04658	0.06883	0.06883	0.05266
6	Gen Service 100% L.F.	0.00264	0.00728	0.00129	0.00728	0.00728	0.00708			0.00728			0.00708	0.00325	0.00314	0.00314	0.00434
7	Gen Service Demand	0.25550	0.02394	0.14255	0.02376	0.02376	0.06968			0.02394			0.06968	0.24512	0.22423	0.22423	0.19186
8	Large Load Customer						0.00005						0.00005	0.12714			0.07611
9	Gen Service Curtailable	0.00105	0.00000		0.00000	0.00000	0.00022			0.00000			0.00022	0.00101	0.00071	0.00071	0.00080
10	Gen Service Interruptible	0.02341	0.00007	0.00438	0.00003	0.00003	0.00194	1.00000		0.00007			0.00194	0.03967	0.02568	0.02568	0.02947
11	Lighting Energy	0.00879	0.03164	0.00430	0.03165	0.03165	0.03283			0.03164			0.03283	0.00196	0.00399	0.00399	0.01174
12	Lighting Facilities								1.00000								0.01917
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	0.36460	0.36531	0.18719
17	Production Energy														0.07928	0.12894	0.31421
18	Transmission Capacity														0.05286	0.10672	0.02137
19	Subtransmission Capacity														0.10019		0.03194
20	Distribution Primary	1.00000													0.19827	0.16145	0.12318
21	Distribution Primary (MDS)		1.00000														
22	Distribution Secondary			1.00000								1.00000			0.08535	0.07613	0.05494
23	Distribution Secondary (MDS)				1.00000												
24	- Distribution Services					1.00000									0.02491	0.02368	0.01639
25	- Metering						1.00000						1.00000		0.02696	0.03159	0.01161
26	- Interruptible Equipment							1.00000							0.00017	0.00008	0.00018
27	- Lighting Facilities								1.00000						-	-	0.01917
28	- Customer Billing/Info.									1.00000	1.00000				0.06741	0.10611	0.21983
29	**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
30																	
31	**Residential**																
32	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.53527	0.24553	0.24600	0.10020
33	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05339	0.08683	0.14251
34	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03560	0.07187	0.01202
35	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06747	-	0.02040
36	- Distribution Primary	0.65088	-	-	-	-	-	-	-	-	-	-	-	-	0.13352	0.10872	0.08017
37	- Distribution Primary (MDS)	-	0.87267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Secondary	-	-	0.78356	-	-	-	-	-	-	-	1.00000	-	-	0.05748	0.05127	0.04305
39	- Distribution Secondary (MDS)	-	-	-	0.87293	-	-	-	-	-	-	-	-	-	-	-	-
40	- Distribution Services	-	-	-	-	0.87293	-	-	-	-	-	-	-	-	0.01677	0.01595	0.01431
41	- Metering	-	-	-	-	-	0.80526	-	-	-	-	-	0.80526	-	0.01815	0.02127	0.00935
42	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00011	0.00005	-
43	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	- Customer Billing/Info.	-	-	-	-	-	-	-	-	0.87267	1.00000	-	-	-	0.04540	0.07146	0.19184
45		0.65088	0.87267	0.78356	0.87293	0.87293	0.80526	-	-	0.87267	1.00000	1.00000	0.80526	0.53527	0.67341	0.67341	0.61385
46																	
47	**Gen Service Non Demand**																
48	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.04658	0.02509	0.02514	0.00872
49	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00546	0.00887	0.01445
50	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00364	0.00734	0.00100
51	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00690	-	0.00170
52	- Distribution Primary	0.05772	-	-	-	-	-	-	-	-	-	-	-	-	0.01365	0.01111	0.00711
53	- Distribution Primary (MDS)	-	0.06440	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Secondary	-	-	0.06391	-	-	-	-	-	-	-	-	-	-	0.00587	0.00524	0.00351
55	- Distribution Secondary (MDS)	-	-	-	0.06434	-	-	-	-	-	-	-	-	-	-	-	-
56	- Distribution Services	-	-	-	-	0.06434	-	-	-	-	-	-	-	-	0.00171	0.00163	0.00105
57	- Metering	-	-	-	-	-	0.08294	-	-	-	-	-	0.08294	-	0.00186	0.00217	0.00096
58	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-
59	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Customer Billing/Info.	-	-	-	-	-	-	-	-	0.06440	-	-	-	-	0.00464	0.00730	0.01416
61		0.05772	0.06440	0.06391	0.06434	0.06434	0.08294	-	-	0.06440	-	-	0.08294	0.04658	0.06883	0.06883	0.05266
62																	
63	**Gen Service 100% L.F.**																
64	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.00325	0.00115	0.00115	0.00061
65	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00025	0.00041	0.00137
66	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00017	0.00034	0.00006
67	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00031	-	0.00010
68	- Distribution Primary	0.00264	-	-	-	-	-	-	-	-	-	-	-	-	0.00062	0.00051	0.00033
69	- Distribution Primary (MDS)	-	0.00728	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Distribution Secondary	-	-	0.00129	-	-	-	-	-	-	-	-	-	-	0.00027	0.00024	0.00007
71	- Distribution Secondary (MDS)	-	-	-	0.00728	-	-	-	-	-	-	-	-	-	-	-	-
72	- Distribution Services	-	-	-	-	0.00728	-	-	-	-	-	-	-	-	0.00008	0.00007	0.00012
73	- Metering	-	-	-	-	-	0.00708	-	-	-	-	-	0.00708	-	0.00008	0.00010	0.00008
74	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-
75	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.	-	-	-	-	-	-	-	-	0.00728	-	-	-	-	0.00021	0.00033	0.00160
77		0.00264	0.00728	0.00129	0.00728	0.00728	0.00708	-	-	0.00728	-	-	0.00708	0.00325	0.00314	0.00314	0.00434
78																	
79	**Gen Service Demand**																
80	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.24512	0.08176	0.08191	0.04588
81	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01778	0.02891	0.08667
82	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01185	0.02393	0.00502
83	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02247	-	0.00852
84	- Distribution Primary	0.25550	-	-	-	-	-	-	-	-	-	-	-	-	0.04446	0.03620	0.03147
85	- Distribution Primary (MDS)	-	0.02394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Distribution Secondary	-	-	0.14255	-	-	-	-	-	-	-	-	-	-	0.01914	0.01707	0.00783
87	- Distribution Secondary (MDS)	-	-	-	0.02376	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Services	-	-	-	-	0.02376	-	-	-	-	-	-	-	-	0.00558	0.00531	0.00039
89	- Metering	-	-	-	-	-	0.06968	-	-	-	-	-	0.06968	-	0.00604	0.00708	0.00081
90	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004	0.00002	-
91	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.	-	-	-	-	-	-	-	-	0.02394	-	-	-	-	0.01512	0.02379	0.00526
93		0.25550	0.02394	0.14255	0.02376	0.02376	0.06968	-	-	0.02394	-	-	0.06968	0.24512	0.22423	0.22423	0.19186
94																	
95	**Large Load Customer**																
96	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	0.12714	-	-	0.02380
97	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04982
98	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00249
99	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Metering	-	-	-	-	-	0.00005	-	-	-	-	-	0.00005	-	-	-	0.00000
106	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109		-	-	-	-	-	0.00005	-	-	-	-	-	0.00005	0.12714	-	-	0.07611
110																	
111	**Gen Service Curtailable**																
112	Production Capacity													0.00101	0.00026	0.00026	0.00019
113	Production Energy														0.00006	0.00009	0.00042
114	Transmission Capacity														0.00004	0.00008	0.00002
115	Subtransmission Capacity														0.00007		0.00003
116	Distribution Primary	0.00105													0.00014	0.00012	0.00013
117	Distribution Primary (MDS)		0.00000														
118	Distribution Secondary														0.00006	0.00005	
119	Distribution Secondary (MDS)				0.00000												
120	Distribution Services					0.00000									0.00002	0.00002	0.00000
121	Metering						0.00022						0.00022		0.00002	0.00002	0.00000
122	Interruptible Equipment														0.00000	0.00000	
123	Lighting Facilities																
124	Customer Billing/Info.									0.00000					0.00005	0.00008	0.00000
125		0.00105	0.00000		0.00000	0.00000	0.00022			0.00000			0.00022	0.00101	0.00071	0.00071	0.00080
126																	
127	**Gen Service Interruptible**																
128	Production Capacity													0.03967	0.00936	0.00938	0.00743
129	Production Energy														0.00204	0.00331	0.01678
130	Transmission Capacity														0.00136	0.00274	0.00075
131	Subtransmission Capacity														0.00257		0.00118
132	Distribution Primary	0.02341													0.00509	0.00415	0.00288
133	Distribution Primary (MDS)		0.00007														
134	Distribution Secondary			0.00438											0.00219	0.00196	0.00024
135	Distribution Secondary (MDS)				0.00003												
136	Distribution Services					0.00003									0.00064	0.00061	0.00000
137	Metering						0.00194						0.00194		0.00069	0.00081	0.00002
138	Interruptible Equipment							1.00000							0.00000	0.00000	0.00018
139	Lighting Facilities																
140	Customer Billing/Info.									0.00007					0.00173	0.00273	0.00002
141		0.02341	0.00007	0.00438	0.00003	0.00003	0.00194	1.00000		0.00007			0.00194	0.03967	0.02568	0.02568	0.02947
142																	
143	**Lighting Energy**																

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(31) Gross Prod Plant	(32) Gross Trans Plant	(33) Gross Prod & Trans Plant	(34) Gross Dist Plant	(35) Gross Trans & Dist Plant	(36) Gross Prod Trans & Dist Plant	(37) Gross Total Plant	(38) Net Total Plant	(39) Retail 100% Class = Net Plant	(40) Retail 100% Class = Prod	(41) Retail 100% Class = Dist Secondary	(42) Retail 100% Class = Dist Secondary (MDS)	(43) Retail 100% Class = T&D	(44) Rate Base	(45) WTD O&M Expense
1	**Retail Separation Factors**	0.99577	0.71409	0.88912	1.00000	0.88661	0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00000	0.92215	0.97315
2																
3	**Class Allocation Factors**															
4	Residential	0.53527	0.60903	0.55794	0.65110	0.63765	0.59478	0.59676	0.60249	0.60249	0.53527	0.78356	0.87293	0.63765	0.60326	0.62172
5	Gen Service Non Demand	0.04658	0.05073	0.04786	0.05600	0.05431	0.05108	0.05120	0.05167	0.05167	0.04658	0.06391	0.06434	0.05431	0.05173	0.05316
6	Gen Service 100% L.F.	0.00325	0.00314	0.00322	0.00264	0.00280	0.00299	0.00307	0.00303	0.00303	0.00325	0.00129	0.00728	0.00280	0.00305	0.00445
7	Gen Service Demand	0.24512	0.25518	0.24821	0.17988	0.20395	0.22119	0.21902	0.22086	0.22086	0.24512	0.14255	0.02376	0.20395	0.22095	0.18457
8	Large Load Customer	0.12714	0.04420	0.10165	0.00000	0.01413	0.06145	0.06192	0.05566	0.05566	0.12714			0.01413	0.05580	0.07105
9	Gen Service Curtailable	0.00101	0.00098	0.00100	0.00059	0.00071	0.00084	0.00083	0.00084	0.00084	0.00101		0.00000	0.00071	0.00084	0.00076
10	Gen Service Interruptible	0.03967	0.03635	0.03865	0.01479	0.02168	0.02922	0.02912	0.02862	0.02862	0.03967	0.00438	0.00003	0.02168	0.02873	0.02800
11	Lighting Energy	0.00196	0.00039	0.00148	0.00979	0.00678	0.00476	0.00520	0.00519	0.00519	0.00196	0.00430	0.03165	0.00678	0.00526	0.01259
12	Lighting Facilities				0.08520	0.05797	0.03370	0.03287	0.03165	0.03165				0.05797	0.03038	0.02369
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
14																
15	**Functional Allocation Factors**															
16	Production Capacity	1.00000	0.04011	0.70497		0.01282	0.42617	0.41304	0.35966	0.35966	1.00000			0.01282	0.35430	0.15951
17	Production Energy							0.01512	0.01131	0.01131					0.01594	0.30468
18	Transmission Capacity		0.33516	0.10302		0.10713	0.06227	0.06007	0.06978	0.06978				0.10713	0.07052	0.02114
19	Subtransmission Capacity		0.62472	0.19201		0.19968	0.11607	0.11158	0.13465	0.13465				0.19968	0.13638	0.03762
20	Distribution Primary				0.54754	0.37252	0.21654	0.21122	0.24055	0.24055				0.37252	0.23902	0.12317
21	Distribution Primary (MDS)															
22	Distribution Secondary				0.24420	0.16615	0.09658	0.09421	0.09556	0.09556		1.00000		0.16615	0.09446	0.05132
23	Distribution Secondary (MDS)												1.00000			
24	- Distribution Services	-	-	-	0.07285	0.04956	0.02881	0.02810	0.02686	0.02686	-	-	-	0.04956	0.02575	0.02279
25	- Metering	-	-	-	0.04940	0.03361	0.01954	0.01908	0.01841	0.01841	-	-	-	0.03361	0.01825	0.02129
26	- Interruptible Equipment	-	-	-	0.00081	0.00055	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
27	- Lighting Facilities	-	-	-	0.08520	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
28	- Customer Billing/Info.	-	-	-	-	-	-	0.01440	0.01131	0.01131	-	-	-	-	0.01472	0.23469
29	**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
30																
31	**Residential**															
32	- Production Capacity	0.53527	0.02147	0.37735	-	0.00686	0.22811	0.22109	0.19252	0.19252	0.53527	-	-	0.00686	0.18965	0.08538
33	- Production Energy	-	-	-	-	-	-	0.00686	0.00513	0.00513	-	-	-	-	0.00723	0.13819
34	- Transmission Capacity	-	0.18853	0.05795	-	0.06026	0.03503	0.03379	0.03925	0.03925	-	-	-	0.06026	0.03967	0.01189
35	- Subtransmission Capacity	-	0.39902	0.12264	-	0.12754	0.07414	0.07127	0.08600	0.08600	-	-	-	0.12754	0.08711	0.02403
36	- Distribution Primary	-	-	-	0.35638	0.24247	0.14094	0.13748	0.15657	0.15657	-	-	-	0.24247	0.15557	0.08017
37	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Secondary	-	-	-	0.19135	0.13018	0.07567	0.07382	0.07487	0.07487	-	0.78356	-	0.13018	0.07402	0.04021
39	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.87293	-	-	-
40	- Distribution Services	-	-	-	0.06359	0.04326	0.02515	0.02453	0.02345	0.02345	-	-	-	0.04326	0.02248	0.01990
41	- Metering	-	-	-	0.03978	0.02707	0.01573	0.01537	0.01483	0.01483	-	-	-	0.02707	0.01470	0.01715
42	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	- Customer Billing/Info.	-	-	-	-	-	-	0.01257	0.00987	0.00987	-	-	-	-	0.01284	0.20481
45		0.53527	0.60903	0.55794	0.65110	0.63765	0.59478	0.59676	0.60249	0.60249	0.53527	0.78356	0.87293	0.63765	0.60326	0.62172
46																
47	**Gen Service Non Demand**															
48	- Production Capacity	0.04658	0.00187	0.03284	-	0.00060	0.01985	0.01924	0.01675	0.01675	0.04658	-	-	0.00060	0.01650	0.00743
49	- Production Energy	-	-	-	-	-	-	0.00070	0.00052	0.00052	-	-	-	-	0.00073	0.01401
50	- Transmission Capacity	-	0.01568	0.00482	-	0.00501	0.00291	0.00281	0.00326	0.00326	-	-	-	0.00501	0.00330	0.00099
51	- Subtransmission Capacity	-	0.03319	0.01020	-	0.01061	0.00617	0.00593	0.00715	0.00715	-	-	-	0.01061	0.00724	0.00200
52	- Distribution Primary	-	-	-	0.03161	0.02150	0.01250	0.01219	0.01389	0.01389	-	-	-	0.02150	0.01380	0.00711
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	- Distribution Secondary	-	-	-	0.01561	0.01062	0.00617	0.00602	0.00611	0.00611	-	0.06391	-	0.01062	0.00604	0.00328
55	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.06434	-	-	-
56	- Distribution Services	-	-	-	0.00469	0.00319	0.00185	0.00181	0.00173	0.00173	-	-	-	0.00319	0.00166	0.00147
57	- Metering	-	-	-	0.00410	0.00279	0.00162	0.00158	0.00153	0.00153	-	-	-	0.00279	0.00151	0.00177
58	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Customer Billing/Info.	-	-	-	-	-	-	0.00093	0.00073	0.00073	-	-	-	-	0.00095	0.01511
61		0.04658	0.05073	0.04786	0.05600	0.05431	0.05108	0.05120	0.05167	0.05167	0.04658	0.06391	0.06434	0.05431	0.05173	0.05316
62																
63	**Gen Service 100% L.F.**															
64	- Production Capacity	0.00325	0.00013	0.00229	-	0.00004	0.00139	0.00134	0.00117	0.00117	0.00325	-	-	0.00004	0.00115	0.00052
65	- Production Energy	-	-	-	-	-	-	0.00007	0.00005	0.00005	-	-	-	-	0.00007	0.00133
66	- Transmission Capacity	-	0.00097	0.00030	-	0.00031	0.00018	0.00017	0.00020	0.00020	-	-	-	0.00031	0.00020	0.00006
67	- Subtransmission Capacity	-	0.00205	0.00063	-	0.00065	0.00038	0.00037	0.00044	0.00044	-	-	-	0.00065	0.00045	0.00012
68	- Distribution Primary	-	-	-	0.00145	0.00099	0.00057	0.00056	0.00064	0.00064	-	-	-	0.00099	0.00063	0.00033
69	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Distribution Secondary	-	-	-	0.00032	0.00022	0.00013	0.00012	0.00012	0.00012	-	0.00129	-	0.00022	0.00012	0.00007
71	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00728	-	-	-
72	- Distribution Services	-	-	-	0.00053	0.00036	0.00021	0.00020	0.00020	0.00020	-	-	-	0.00036	0.00019	0.00017
73	- Metering	-	-	-	0.00035	0.00024	0.00014	0.00014	0.00013	0.00013	-	-	-	0.00024	0.00013	0.00015
74	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.	-	-	-	-	-	-	0.00010	0.00008	0.00008	-	-	-	-	0.00011	0.00171
77		0.00325	0.00314	0.00322	0.00264	0.00280	0.00299	0.00307	0.00303	0.00303	0.00325	0.00129	0.00728	0.00280	0.00305	0.00445
78																
79	**Gen Service Demand**															
80	- Production Capacity	0.24512	0.00983	0.17280	-	0.00314	0.10446	0.10124	0.08816	0.08816	0.24512	-	-	0.00314	0.08685	0.03910
81	- Production Energy	-	-	-	-	-	-	0.00417	0.00312	0.00312	-	-	-	-	0.00440	0.08404
82	- Transmission Capacity	-	0.07873	0.02420	-	0.02516	0.01463	0.01411	0.01639	0.01639	-	-	-	0.02516	0.01656	0.00496
83	- Subtransmission Capacity	-	0.16662	0.05121	-	0.05326	0.03096	0.02976	0.03591	0.03591	-	-	-	0.05326	0.03637	0.01003
84	- Distribution Primary	-	-	-	0.13989	0.09518	0.05533	0.05397	0.06146	0.06146	-	-	-	0.09518	0.06107	0.03147
85	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Distribution Secondary	-	-	-	0.03481	0.02368	0.01377	0.01343	0.01362	0.01362	-	0.14255	-	0.02368	0.01347	0.00732
87	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.02376	-	-	-
88	- Distribution Services	-	-	-	0.00173	0.00118	0.00068	0.00067	0.00064	0.00064	-	-	-	0.00118	0.00061	0.00054
89	- Metering	-	-	-	0.00344	0.00234	0.00136	0.00133	0.00128	0.00128	-	-	-	0.00234	0.00127	0.00148
90	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.	-	-	-	-	-	-	0.00034	0.00027	0.00027	-	-	-	-	0.00035	0.00562
93		0.24512	0.25518	0.24821	0.17988	0.20395	0.22119	0.21902	0.22086	0.22086	0.24512	0.14255	0.02376	0.20395	0.22095	0.18457
94																
95	**Large Load Customer**															
96	- Production Capacity	0.12714	0.00510	0.08963	-	0.00163	0.05418	0.05251	0.04573	0.04573	0.12714	-	-	0.00163	0.04505	0.02028
97	- Production Energy	-	-	-	-	-	-	0.00240	0.00179	0.00179	-	-	-	-	0.00253	0.04831
98	- Transmission Capacity	-	0.03910	0.01202	-	0.01250	0.00727	0.00701	0.00814	0.00814	-	-	-	0.01250	0.00823	0.00247
99	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Metering	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
106	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109		0.12714	0.04420	0.10165	0.00000	0.01413	0.06145	0.06192	0.05566	0.05566	0.12714	-	-	0.01413	0.05580	0.07105
110																
111	**Gen Service Curtailable**															
112	Production Capacity	0.00101	0.00004	0.00071		0.00001	0.00043	0.00042	0.00036	0.00036	0.00101			0.00001	0.00036	0.00016
113	Production Energy							0.00002	0.00002	0.00002					0.00002	0.00041
114	Transmission Capacity		0.00030	0.00009		0.00010	0.00006	0.00005	0.00006	0.00006				0.00010	0.00006	0.00002
115	Subtransmission Capacity		0.00064	0.00020		0.00020	0.00012	0.00011	0.00014	0.00014				0.00020	0.00014	0.00004
116	Distribution Primary				0.00058	0.00039	0.00023	0.00022	0.00025	0.00025				0.00039	0.00025	0.00013
117	Distribution Primary (MDS)															
118	Distribution Secondary															
119	Distribution Secondary (MDS)												0.00000			
120	Distribution Services				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				0.00000	0.00000	0.00000
121	Metering				0.00001	0.00001	0.00000	0.00000	0.00000	0.00000				0.00001	0.00000	0.00000
122	Interruptible Equipment															
123	Lighting Facilities															
124	Customer Billing/Info.							0.00000	0.00000	0.00000					0.00000	0.00000
125		0.00101	0.00098	0.00100	0.00059	0.00071	0.00084	0.00083	0.00084	0.00084	0.00101		0.00000	0.00071	0.00084	0.00076
126																
127	**Gen Service Interruptible**															
128	Production Capacity	0.03967	0.00159	0.02797		0.00051	0.01691	0.01639	0.01427	0.01427	0.03967			0.00051	0.01406	0.00633
129	Production Energy							0.00081	0.00060	0.00060					0.00085	0.01627
130	Transmission Capacity		0.01176	0.00361		0.00376	0.00218	0.00211	0.00245	0.00245				0.00376	0.00247	0.00074
131	Subtransmission Capacity		0.02300	0.00707		0.00735	0.00427	0.00411	0.00496	0.00496				0.00735	0.00502	0.00139
132	Distribution Primary				0.01282	0.00872	0.00507	0.00494	0.00563	0.00563				0.00872	0.00560	0.00288
133	Distribution Primary (MDS)															
134	Distribution Secondary				0.00107	0.00073	0.00042	0.00041	0.00042	0.00042		0.00438		0.00073	0.00041	0.00022
135	Distribution Secondary (MDS)												0.00003			
136	Distribution Services				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				0.00000	0.00000	0.00000
137	Metering				0.00010	0.00007	0.00004	0.00004	0.00004	0.00004				0.00007	0.00004	0.00004
138	Interruptible Equipment				0.00081	0.00055	0.00032	0.00031	0.00026	0.00026				0.00055	0.00028	0.00010
139	Lighting Facilities															
140	Customer Billing/Info.							0.00000	0.00000	0.00000					0.00000	0.00002
141		0.03967	0.03635	0.03865	0.01479	0.02168	0.02922	0.02912	0.02862	0.02862	0.03967	0.00438	0.00003	0.02168	0.02873	0.02800
142																
143	**Lighting Energy**															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		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	Subtransmission	Transmission Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities
144	Production Capacity	0.00196	0.00196	0.00196	0.00196																		
145	Production Energy					0.00694	0.00694	0.00694	0.00694	0.00694	0.00694												
146	Transmission Capacity											0.00030		0.00030									
147	Subtransmission Capacity												0.00034										
148	Distribution Primary														0.00879								
149	Distribution Primary (MDS)															0.03164							
150	Distribution Secondary																0.00430						
151	Distribution Secondary (MDS)																	0.03165					
152	Distribution Services																		0.03165				
153	Metering																			0.03283			
154	Interruptible Equipment																						
155	Lighting Facilities																						
156	Customer Billing/Info.																						
157			0.00196	0.00196	0.00196	0.00196	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00030	0.00034	0.00030	0.00879	0.03164	0.00430	0.03165	0.03165	0.03283		
158																							
159	**Lighting Facilities**																						
160	Production Capacity																						
161	Production Energy																						
162	Transmission Capacity																						
163	Subtransmission Capacity																						
164	Distribution Primary																						
165	Distribution Primary (MDS)																						
166	Distribution Secondary																						
167	Distribution Secondary (MDS)																						
168	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000
172	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000
174																							
175	**Check Totals**																						
176	- Production Capacity		1.00000	1.00000	1.00000	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	- Production Energy		-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	-	-	-	-	-	-	-	-	-	-	-
178	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	1.00000	-	1.00000	-	-	-	-	-	-	-	-
179	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-	-	-	-	-	-
180	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-	-	-	-
181	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-	-	-
182	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-	-
183	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-
184	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
185	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-
186	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-
187	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000
188	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189			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	1.00000	1.00000	1.00000	1.00000
190																							
191	**Check Totals**																						
192	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	ALLOCATORS Jurisdiction / Class / Function	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Retail 100% Class = # Bills	Retail 100% Retail Cust	Retail 100% Retail Dem	Retail 100% Class = Metering	Clean Energy Connect	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod E Trans Plant	Gross Dist Plant	Gross Trans E Dist Plant	Gross Prod Trans E 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 = TEC	Rate Base	WITI Of M Expense
144	Production Capacity					0.00196	0.00145	0.00146	0.00037	0.00196	0.00008	0.00138		0.00003	0.00084	0.00081	0.00070	0.00070	0.00196			0.00003	0.00069	0.00031
145	Production Energy						0.00032	0.00051	0.00218							0.00010	0.00008	0.00008					0.00011	0.00211
146	Transmission Capacity						0.00021	0.00043	0.00001		0.00010	0.00003		0.00003	0.00002	0.00002	0.00002	0.00002				0.00003	0.00002	0.00001
147	Subtransmission Capacity						0.00040		0.00001		0.00021	0.00007		0.00007	0.00004	0.00004	0.00005	0.00005				0.00007	0.00005	0.00001
148	Distribution Primary						0.00079	0.00064	0.00108				0.00481	0.00327	0.00190	0.00186	0.00211	0.00211				0.00327	0.00210	0.00108
149	Distribution Primary (MDS)																							
150	Distribution Secondary						0.00034	0.00030	0.00024				0.00105	0.00071	0.00042	0.00041	0.00041	0.00041		0.00430		0.00071	0.00041	0.00022
151	Distribution Secondary (MDS)																				0.03165			
152	Distribution Services						0.00010	0.00009	0.00052				0.00231	0.00157	0.00091	0.00089	0.00085	0.00085				0.00157	0.00081	0.00072
153	Metering				0.03283		0.00011	0.00013	0.00038				0.00162	0.00110	0.00064	0.00063	0.00060	0.00060				0.00110	0.00060	0.00070
154	Interruptible Equipment						0.00000	0.00000																
155	Lighting Facilities																							
156	Customer Billing/Info.	0.03164					0.00027	0.00042	0.00696							0.00046	0.00036	0.00036					0.00047	0.00743
157		0.03164			0.03283	0.00196	0.00399	0.00399	0.01174	0.00196	0.00039	0.00148	0.00979	0.00678	0.00476	0.00520	0.00519	0.00519	0.00196	0.00430	0.03165	0.00678	0.00526	0.01259
158																								
159	**Lighting Facilities**																							
160	Production Capacity																							
161	Production Energy																							
162	Transmission Capacity																							
163	Subtransmission Capacity																							
164	Distribution Primary																							
165	Distribution Primary (MDS)																							
166	Distribution Secondary																							
167	Distribution Secondary (MDS)																							
168	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	- Lighting Facilities	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
172	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173		-	-	-	-	-	-	-	0.01917	-	-	-	0.08520	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
174																								
175	**Check Totals**																							
176	- Production Capacity	-	-	-	-	1.00000	0.36460	0.36531	0.18719	1.00000	0.04011	0.70497	-	0.01282	0.42617	0.41304	0.35966	0.35966	1.00000	-	-	0.01282	0.35430	0.15951
177	- Production Energy	-	-	-	-	-	0.07928	0.12894	0.31421	-	-	-	-	-	-	0.01512	0.01131	0.01131	-	-	-	-	0.01594	0.30468
178	- Transmission Capacity	-	-	-	-	-	0.06286	0.10672	0.02187	-	0.38516	0.10302	-	0.10713	0.06227	0.06007	0.06978	0.06978	-	-	-	0.10713	0.07052	0.02114
179	- Subtransmission Capacity	-	-	-	-	-	0.10019	-	0.03194	-	0.62472	0.19201	-	0.19968	0.11607	0.11158	0.13465	0.13465	-	-	-	0.19968	0.13638	0.03762
180	- Distribution Primary	-	-	-	-	-	0.19827	0.16145	0.12318	-	-	-	0.54754	0.37252	0.21654	0.21122	0.24055	0.24055	-	-	-	0.37252	0.23902	0.12317
181	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182	- Distribution Secondary	-	-	-	-	-	0.08535	0.07613	0.05494	-	-	-	0.24420	0.16615	0.09658	0.09421	0.09556	0.09556	-	1.00000	-	0.16615	0.09446	0.05132
183	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
184	- Distribution Services	-	-	-	-	-	0.02491	0.02368	0.01639	-	-	-	0.07285	0.04956	0.02881	0.02810	0.02686	0.02686	-	-	-	0.04956	0.02575	0.02279
185	- Metering	-	-	-	-	-	0.02696	0.03159	0.01161	-	-	-	0.04840	0.03361	0.01954	0.01908	0.01841	0.01841	-	-	-	0.03361	0.01825	0.02129
186	- Interruptible Equipment	-	-	-	-	-	0.00017	0.00008	0.00018	-	-	-	0.00081	0.00055	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00019
187	- Lighting Facilities	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
188	- Customer Billing/Info.	-	-	-	-	-	0.06741	0.10611	0.21983	-	-	-	-	-	-	0.01440	0.01131	0.01131	-	-	-	-	0.01472	0.23469
189		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	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
190																								
191	**Check Totals**																							
192	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	- Production Energy	-	-	-	-	-	-	0.000000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205		-	-	-	-	-	-	0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA, LLC
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

DOCKET NO: 20250113-EI

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DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
1	**Rate Base**						
2	Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)
4	Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150
5	Construction Work in Progress	Line 230	1,853,860	(1,119,926)	733,935	84,531	649,404
6	Plant Held for Future Use	Line 241	129,703	(94,468)	35,235	7,174	28,061
7	Working Capital	Line 267	770,312	(140,482)	629,830	41,947	587,883
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498
9							
10	**Revenue**						
11	Class Revenue	Line 288	5,610,266	(2,625,769)	2,984,497	19,864	2,964,633
12	Revenue Credits	Line 309	247,619	-	247,619	195,810	51,809
13	Total Revenue		5,857,886	(2,625,769)	3,232,117	215,675	3,016,442
14							
15	**Operating Expense**						
16	Operations & Maintenance	Line 392	2,827,117	(2,232,227)	594,890	16,023	578,867
17	Depreciation	Line 462	1,106,044	(126,578)	979,466	45,925	933,540
18	Tax Other Than Income Tax	Line 473	497,023	(286,045)	210,978	15,704	195,274
19	Gain/Loss on Disposition	Line 474		(1,323)	(1,323)	-	(1,323)
20	Operating Expense before Tax		4,430,184	(2,646,174)	1,784,010	77,652	1,706,358
21	Income Tax Expense	Line 520	169,614	12,982	182,596	25,592	157,003
22	Total Operating Expense		4,599,798	(2,633,192)	1,966,605	103,244	1,863,361
23							
24	**Return**						
25	Net Operating Income Earned	Ln 13 - Ln 22	1,258,088	7,423	1,265,511	112,430	1,153,081
26	Net Operating Income Required	Ln 8 x Ln 34					1,304,204
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,258,088	7,423	1,265,511	112,430	(151,123)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,689,961	9,971	1,699,932	151,025	(203,000)
30							
31	**Total Jurisdictional Cost of Service**	Ln 26+22-12	4,352,178	(2,633,192)	1,718,986	(92,566)	3,115,756
32							
33	Rate of Return Earned	Ln 25 / Ln 8					5.84%
34	Rate of Return Requested	Sch. 13					6.61%
35							
36	Revenues @ Present Rates	Ln 11					2,964,633
37	Increase/(Decrease) Justified	Ln 29					203,000

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					6.85%
39							
40	[redacted]						
41	**Gross Electric Plant in Service**	Schedule 2					
42	Production Plant						
43	Production Base Demand	1.00000	6,931,942	(29,988)	6,901,955	13	6,901,942
44	Production Intermediate Demand	0.95212	604,888	0	604,888	28,962	575,926
45	Production Peaking Demand	0.97632	647,344	0	647,344	15,332	632,012
46	Production Solar Demand	1.00000	2,296,360	(195,138)	2,101,222	4	2,101,218
47	Retail 100%, Removed		39,970	(39,970)	0	-	-
48	Production Plant Total	0.99568	10,520,504	(265,096)	10,255,409	44,311	10,211,098
49							
50							
51	Transmission Plant						
52	Production Base Demand	1.00000	84,165		84,165	0	84,165
53	Production Intermediate Demand	0.95212	5,199		5,199	249	4,950
54	Production Peaking Demand	0.97632	44,954		44,954	1,065	43,890
55	Production Solar Demand	1.00000	48,750		48,750	0	48,750
56	Transmission	0.70369	2,297,366	(203,764)	2,093,603	620,350	1,473,252
57	Subtransmission	0.70369	4,406,701	(384,070)	4,022,631	1,191,936	2,830,695
58	Transmission - Radials	1.00000	45,419	0	45,419	-	45,419
59	Distribution Primary		0		0	-	-
60	Transmission Plant Total	0.71416	6,932,555	(587,834)	6,344,721	1,813,600	4,531,122
61							
62							
63	Total Prod and Trans Plant	0.88808	17,453,060	(852,929)	16,600,130	1,857,911	14,742,219
64							
65							
66	Distribution Plant						
67	Distribution Primary	1.00000	5,806,782	(525,951)	5,280,831	-	5,280,831
68	Distribution Primary (MDS)		0	0	0	-	-
69	Distribution Secondary	1.00000	2,777,318	(422,070)	2,355,248	-	2,355,248
70	Distribution Secondary (MDS)		0	0	0	-	-
71	Distribution Service	1.00000	703,186	(596)	702,590	-	702,590
72	Distribution Metering	1.00000	476,524	(54)	476,470	-	476,470
73	Lighting Facilities	1.00000	848,864	(27,093)	821,771	-	821,771
74	Distribution IS Equipment	1.00000	7,793	0	7,793	-	7,793
75	Distribution Plant Total	1.00000	10,620,467	(975,764)	9,644,703	0	9,644,703

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
76							
77							
78	Total Trans and Dist Plant	0.88658	17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825
79							
80							
81	Total Prod, Trans and Dist Plant	0.92921	28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922
82							
83							
84	General & Intangible Plant						
85	Labor	0.97366	1,274,236	(3,323)	1,270,913	33,476	1,237,437
86	Retail 100%, Class = # Bills	1.00000	121,956		121,956	-	121,956
87	Retail 100%, Removed		0	0	0	-	-
88	General & Intangible Plant Total	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,392
89							
90							
91	Energy Storage Plant						
92	Energy - Production Total Sales		0		0	-	-
93	Energy Storage Plant Total		0	0	0	0	0
94							
95							
96	Other						
97	Labor		658,255	(658,255)	0	-	-
98	Retail 100%, Class = # Bills	1.00000	(2,005)	(21,500)	(23,505)	-	(23,505)
99	Retail 100%, Class = T&D		0	0	0	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-
101	Wholesale 100%	0.00000	(2,490)		(2,490)	(2,490)	-
102	Production Base Demand		0		0	-	-
103	Other Plant Total	0.90423	764,962	(790,956)	(25,994)	(2,490)	(23,505)
104							
105	Total Gross Electric Plant in Service	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
106							
107							
108							
109	**Accumulated Depreciation**	Schedule 3					
110	Production Plant:						
111	Production Base Demand	1.00000	2,830,222	(20,392)	2,809,830	5	2,809,824
112	Production Intermediate Demand	0.95212	377,448	(5,087)	372,361	17,829	354,532
113	Production Peaking Demand	0.97632	438,745	13,198	451,943	10,704	441,239

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
114	Production Solar Demand	1.00000	253,563	(7,766)	245,796	0	245,796
115	Retail 100%, Removed		7,911	(7,911)	0	-	-
116	Production Plant Total	0.99264	3,907,889	(27,959)	3,879,931	28,539	3,851,392
117							
118							
119	Transmission Plant						
120	Production Base Demand	1.00000	14,416		14,416	0	14,416
121	Production Intermediate Demand	0.95212	2,181		2,181	104	2,077
122	Production Peaking Demand	0.97632	2,670		2,670	63	2,607
123	Production Solar Demand	1.00000	1,968		1,968	0	1,968
124	Transmission	0.70369	346,711	(8,243)	338,468	100,291	238,177
125	Subtransmission	0.70369	533,143	(15,536)	517,606	153,371	364,236
126	Transmission - Radials	1.00000	5,451		5,451	-	5,451
127	Distribution Primary		0		0	-	-
128	Transmission Plant Total	0.71246	906,539	(23,779)	882,760	253,829	628,931
129							
130							
131	Total Prod and Trans Plant	0.94071	4,814,428	(51,738)	4,762,691	282,368	4,480,323
132							
133							
134	Distribution Plant						
135	Distribution Primary	1.00000	938,530	(19,937)	918,594	-	918,594
136	Distribution Primary (MDS)		0	0	0	-	-
137	Distribution Secondary	1.00000	639,608	(13,243)	626,365	-	626,365
138	Distribution Secondary (MDS)		0	0	0	-	-
139	Distribution Service	1.00000	217,307	(35)	217,272	-	217,272
140	Distribution Metering	1.00000	144,012	(8)	144,003	-	144,003
141	Lighting Facilities	1.00000	251,172	(1,373)	249,799	-	249,799
142	Distribution IS Equipment	1.00000	3,170	0	3,170	-	3,170
143	Distribution Plant Total	1.00000	2,193,800	(34,596)	2,159,204	0	2,159,204
144							
145							
146	Total Trans and Dist Plant	0.91656	3,100,339	(58,375)	3,041,964	253,829	2,788,135
147							
148							
149	Total Prod, Trans and Dist Plant	0.95921	7,008,228	(86,333)	6,921,895	282,368	6,639,527
150							
151							

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
152	General & Intangible Plant						
153	Labor	0.97366	591,854	(3,812)	588,042	15,489	572,553
154	Retail 100%, Class = T&D		0	0	0	-	-
155	Retail 100%, Class = # Bills	1.00000	33,169	(518)	32,651	-	32,651
156	General & Intangible Plant Total	0.97505	625,023	(4,329)	620,694	15,489	605,205
157							
158							
159	Energy Storage Plant						
160	Energy - Production Total Sales		0	0	0	-	-
161	Energy Storage Plant Total		0	0	0	0	0
162							
163							
164	Other						
165	Labor	0.97366	0		0	0	0
166	Retail 100%, Class = # Bills	1.00000	2,928	0	2,928	-	2,928
167	Retail 100%, Removed		435,560	(435,560)	0	-	-
168	Wholesale 100%	0.00000	(591)	0	(591)	(591)	-
169	Other Plant Total	1.25304	437,897	(435,560)	2,337	(591)	2,928
170							
171	Total Accumulated Depreciation	0.96060	8,071,148	(526,223)	7,544,926	297,265	7,247,660
172							
173							
174							
175	**Net Plant in Service**						
176	Production Gross Plant	0.99568	10,520,504	(265,096)	10,255,409	44,311	10,211,098
177	Production Reserve	0.99264	(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392)
178	Production Net Plant	0.99753	6,612,615	(237,137)	6,375,478	15,773	6,359,706
179							
180							
181	Transmission Gross Plant	0.71416	6,932,555	(587,834)	6,344,721	1,813,600	4,531,122
182	Transmission Reserve	0.71246	(906,539)	23,779	(882,760)	(253,829)	(628,931)
183	Transmission Net Plant	0.71443	6,026,016	(564,055)	5,461,961	1,559,771	3,902,190
184							
185							
186	Distribution Gross Plant	1.00000	10,620,467	(975,764)	9,644,703	-	9,644,703
187	Distribution Reserve	1.00000	(2,193,800)	34,596	(2,159,204)	-	(2,159,204)
188	Distribution Net Plant	1.00000	8,426,667	(941,168)	7,485,499	0	7,485,499
189							

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
190							
191	General & Intangible Gross Plant	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,392
192	General & Intangible Reserve	0.97505	(625,023)	4,329	(620,694)	(15,489)	(605,205)
193	General & Intangible Net Plant	0.97671	771,168	1,006	772,175	17,987	754,188
194							
195							
196	Energy Storage Gross Plant		0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0
199							
200							
201	Other Gross Plant	0.90423	764,962	(790,956)	(25,994)	(2,490)	(23,505)
202	Other Reserve	1.25304	(437,897)	435,560	(2,337)	591	(2,928)
203	Other Net Plant	0.93300	327,065	(355,396)	(28,331)	(1,898)	(26,433)
204							
205							
206	Total Gross Plant	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
207	Total Reserve	0.96060	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)
208	Total Net Plant in Service	0.92068	22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150
209							
210							
211							
212	**Construction Work in Progress**	Schedule 4					
213	Production Base Demand	1.00000	174,433	(2)	174,431	0	174,431
214	Production Intermediate Demand	0.95212	23,477	0	23,477	1,124	22,353
215	Production Peaking Demand	0.97632	14,954	0	14,954	354	14,600
216	Production Solar Demand	1.00000	445,035	(441,889)	3,145	0	3,145
217	Transmission	0.70369	144,022	(47,597)	96,425	28,571	67,854
218	Subtransmission	0.70369	271,465	(89,715)	181,750	53,854	127,896
219	Distribution Primary	1.00000	418,631	(254,414)	164,217	-	164,217
220	Distribution Primary (MDS)		0	0	0	-	-
221	Distribution Secondary	1.00000	322,400	(267,048)	55,352	-	55,352
222	Distribution Secondary (MDS)		0	0	0	-	-
223	Distribution Service	1.00000	2,740	0	2,740	-	2,740
224	Distribution Metering	1.00000	2,111	0	2,111	-	2,111
225	Lighting Facilities	1.00000	18,507	(15,761)	2,745	-	2,745
226	Distribution IS Equipment	1.00000	667	0	667	-	667
227	Labor	0.97366	26,550	(2,759)	23,790	627	23,164

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
228	Retail 100%, Class = Net Plant	1.00000	(11,872)	0	(11,872)	-	(11,872)
229	Retail 100%, Removed		739	(739)	0	-	-
230	Total Construction Work in Progress	0.88483	1,853,860	(1,119,926)	733,935	84,531	649,404
231							
232							
233							
234	**Plant Held for Future Use**	Schedule 5					
235	Production Base Demand	1.00000	98,700	(94,468)	4,232	0	4,232
236	Production Peaking Demand	0.97632	1,175	0	1,175	28	1,147
237	Transmission	0.70369	3,803	0	3,803	1,127	2,676
238	Subtransmission	0.70369	20,006	0	20,006	5,928	14,078
239	Distribution Primary	1.00000	2,557	0	2,557	-	2,557
240	Labor	0.97366	3,462	0	3,462	91	3,371
241	Plant Held for Future Use Total	0.79641	129,703	(94,468)	35,235	7,174	28,061
242							
243							
244							
245	**Working Capital**	Schedule 6					
246	Production Base Demand	1.00000	65,502	0	65,502	0	65,502
247	Production Intermediate Demand	0.95212	0	7,162	7,162	343	6,819
248	Production Peaking Demand	0.97632	0	7,619	7,619	180	7,438
249	Production Base Energy	1.00000	112,485	0	112,485	1	112,484
250	Production Intermediate Energy		0	0	0	-	-
251	Production Peaking Energy	0.97934	96,569	0	96,569	1,995	94,574
252	Production Solar Demand	1.00000	981	0	981	0	981
253	Energy Avg Rate Sales		8,798	(8,798)	0	-	-
254	Distribution Metering		0	0	0	-	-
255	Labor		(264,802)	264,802	0	-	-
256	WTD O&M Expense	0.97315	(406,632)	0	(406,632)	(10,918)	(395,714)
257	Retail 100%, Class = # Bills	1.00000	155,484	2,392	157,877	-	157,877
258	Retail 100%, Class = Prod	1.00000	(205,287)	667	(204,620)	-	(204,620)
259	Retail 100%, Class = Net Plant	1.00000	473,238	0	473,238	-	473,238
260	Retail 100%, Class = T&D	1.00000	(105,072)	3,474	(101,598)	-	(101,598)
261	Retail 100%, Class = Metering	1.00000	13,801	0	13,801	-	13,801
262	Retail 100%, Removed	1.00000	417,800	(417,800)	(0)	-	(0)
263	Wholesale 100%	0.00000	27,572	0	27,572	27,572	-
264	Gross Prod Plant	0.99577	(8,911)	0	(8,911)	(38)	(8,873)
265	Gross Total Plant	0.93203	405,360	0	405,360	27,551	377,809

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
266	Gross Trans Plant	0.71409	(16,575)	0	(16,575)	(4,739)	(11,836)
267	Total Working Capital	0.93340	770,312	(140,482)	629,830	41,947	587,883
268							
269							
270							
271	**Total Rate Base**						
272	Gross Electric Plant in Service	0.93159	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810
273	Accumulated Depreciation	0.96060	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)
274	Net Electric Plant in Service	0.92068	22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150
275	Construction Work in Progress	0.88483	1,853,860	(1,119,926)	733,935	84,531	649,404
276	Plant Held for Future Use	0.79641	129,703	(94,468)	35,235	7,174	28,061
277	Working Capital	0.93340	770,312	(140,482)	629,830	41,947	587,883
278	Total Rate Base	0.91963	24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498
279							
280							
281							
282	**Class Revenue**	Schedule 7					
283	Present Revenue	1.00000	5,426,552	(2,630,772)	2,795,780	-	2,795,780
284	Production Solar Demand	1.00000	75,050	5,003	80,053	(0)	80,053
285	Lighting Facilities Revenue	1.00000	88,800	-	88,800	-	88,800
286	Retail Revenue	1.00000	5,590,402	(2,625,769)	2,964,633	(0)	2,964,633
287	Wholesale 100%	0.00000	19,864	-	19,864	19,864	-
288	Total Class Revenue	0.99334	5,610,266	(2,625,769)	2,984,497	19,864	2,964,633
289							
290							
291							
292							
293							
294							
295							
296							
297							
298	**Revenue Credits**	Schedule 8					
299	Transmission	0.70369	5,035	0	5,035	1,492	3,543
300	Subtransmission	0.70369	9,491	0	9,491	2,812	6,679
301	Distribution Primary	1.00000	239	0	239	-	239
302	Distribution Secondary	1.00000	7,228	0	7,228	-	7,228
303	Distribution Service	1.00000	33,309	0	33,309	-	33,309

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
304	Lighting Facilities		0	0	0	-	-
305	Retail 100%, Class = # Bills	1.00000	274	0	274	-	274
306	Retail 100%, Class = Prod		0	0	0	-	-
307	Wholesale 100%	0.00000	191,461	0	191,461	191,461	-
308	Rate Base	0.92215	582	0	582	45	537
309	Total Revenue Credits	0.20923	247,619	0	247,619	195,810	51,809
310							
311							
312							
313	**O&M Expense**	Schedule 9					
314	Production Demand						
315	Production Base Demand	1.00000	32,622		32,622		32,622
316	Production Intermediate Demand	0.95212	2,921		2,921		2,781
317	Production Peaking Demand	0.97632	4,990		4,990		4,872
318	Production Solar Demand	1.00000	14,806	(1,500)	13,306		13,306
319	Production Demand O&M Subtotal	0.99521	55,339	(1,500)	53,839	0	53,581
320							
321							
322	Production Energy						
323	Production Base Energy	1.00000	102,441		102,441		102,440
324	Production Intermediate Energy	0.93990	9,887		9,887		9,293
325	Production Peaking Energy	0.97934	8,478		8,478		8,303
326	Production Solar Energy	1.00000	7,757		7,757		7,757
327	Production Energy O&M Subtotal	0.99401	128,563	0	128,563	0	127,793
328							
329							
330	Production O&M Total	0.99436	183,902	(1,500)	182,402	0	181,374
331							
332							
333	Transmission						
334	Production Base Demand	1.00000	235		235	0	235
335	Production Intermediate Demand	0.95212	15		15	1	14
336	Production Peaking Demand	0.97632	126		126	3	123
337	Production Solar Demand	1.00000	136		136	0	136
338	Transmission	0.70369	10,581		10,581	3,135	7,445
339	Subtransmission	0.70369	20,329		20,329	6,024	14,306
340	Transmission - Radials	1.00000	127		127	-	127
341	Transmission O&M Total	0.70957	31,548	0	31,548	9,163	22,386

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
342							
343							
344	Distribution						
345	Distribution Primary	1.00000	47,524		47,524	-	47,524
346	Distribution Secondary	1.00000	19,105		19,105	-	19,105
347	Distribution Service	1.00000	10,030		10,030	-	10,030
348	Distribution Metering	1.00000	9,863		9,863	-	9,863
349	Lighting Facilities	1.00000	10,015		10,015	-	10,015
350	Distribution IS Equipment	1.00000	25		25	-	25
351	Distribution O&M Total	1.00000	96,564	0	96,564	0	96,564
352							
353							
354	Customer Accounting						
355	Distribution Service		0		0		-
356	Distribution Metering	1.00000	241		241		241
357	Retail 100%, Class = # Bills	1.00000	77,638		77,638		77,638
358	Customer Accounting O&M	1.00000	77,879	0	77,879	0	77,879
359							
360							
361	Customer Serv & Info.						
362	Retail 100%, Class = # Bills	1.00000	4,137		4,137		4,137
363	Customer Serv & Info. O&M	1.00000	4,137	0	4,137	0	4,137
364							
365							
366	Sales						
367	Retail 100%, Class = # Bills	1.00000	16,698		16,698		16,698
368	Sales O&M	1.00000	16,698	0	16,698	0	16,698
369							
370							
371	Admin and General						
372	Labor	0.97366	184,024	(26,389)	157,635		153,483
373	Distribution Primary		0	0	0		-
374	Gross Total Plant	0.93203	24,718	0	24,718		23,038
375	Retail 100%, Class = # Bills	1.00000	6,053	(2,745)	3,309		3,309
376	Retail 100%, Class = T&D		0	0	0		-
377	Retail 100%, Resid, Cust		0	0	0		-
378	Retail 100%, Removed		0	0	0		-
379	Wholesale 100%		0	0	0		-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
380	Admin & General O&M	0.96859	214,795	(29,133)	185,661	0	179,829
381							
382							
383	Recoverable Clause O&M						
384	Retail 100%, Removed		2,195,394	(2,195,394)	0		-
385	Wholesale 100%		6,200	(6,200)	0		-
386	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0
387							
388	Total O&M	0.97307	2,827,117	(2,232,227)	594,890	9,163	578,867
389							
390							
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-
392	Total Adjusted O&M	0.97307	2,827,117	(2,232,227)	594,890	9,163	578,867
393							
394							
395	**Depreciation Expense**	Schedule 10					
396	Production Plant						
397	Production Base Demand	1.00000	334,499	(30,278)	304,221	1	304,220
398	Production Intermediate Demand	0.95212	49,702	(27,117)	22,585	1,081	21,504
399	Production Peaking Demand	0.97632	19,735	11,258	30,993	734	30,259
400	Production Solar Demand	1.00000	82,499	(17,417)	65,083	0	65,083
401	Retail 100%, Removed		1,593	(1,593)	0	-	-
402	Production Plant Total	0.99571	488,028	(65,145)	422,882	1,816	421,066
403							
404							
405	Transmission Plant						
406	Production Base Demand	1.00000	1,555		1,555	0	1,555
407	Production Intermediate Demand	0.95212	96		96	5	91
408	Production Peaking Demand	0.97632	921		921	22	899
409	Production Solar Demand	1.00000	1,023		1,023	0	1,023
410	Transmission	0.70369	53,803	(5,201)	48,601	14,401	34,200
411	Subtransmission	0.70369	102,191	(9,804)	92,387	27,375	65,012
412	Transmission - Radials	1.00000	999		999	-	999
413	Distribution Primary		0		0	-	-
414	Transmission Plant Total	0.71286	160,588	(15,006)	145,582	41,802	103,780
415							
416							

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
417	Total Prod and Trans Plant	0.92327	648,615	(80,151)	568,464	43,618	524,846
418							
419							
420	Distribution Plant						
421	Distribution Primary	1.00000	155,381	(16,118)	139,263	-	139,263
422	Distribution Primary (MDS)		0	0	0	-	-
423	Distribution Secondary	1.00000	83,375	(12,064)	71,311	-	71,311
424	Distribution Secondary (MDS)		0	0	0	-	-
425	Distribution Service	1.00000	19,352	(14)	19,338	-	19,338
426	Distribution Metering	1.00000	30,834	(2)	30,832	-	30,832
427	Lighting Facilities	1.00000	35,675	(1,019)	34,656	-	34,656
428	Distribution IS Equipment		0	0	0	-	-
429	Distribution Plant Total	1.00000	324,617	(29,218)	295,399	0	295,399
430							
431							
432	Total Trans and Dist Plant	0.90521	485,205	(44,224)	440,981	41,802	399,179
433							
434							
435	Total Prod, Trans and Dist Plant	0.94951	973,233	(109,369)	863,864	43,618	820,245
436							
437							
438	General & Intangible Plant						
439	Labor	0.97366	89,542	(1,967)	87,575	2,307	85,268
440	Retail 100%, Class = # Bills	1.00000	10,834		10,834	-	10,834
441	Retail 100%, Class = Net Plant		0		0	-	-
442	General & Intangible Plant Total	0.97656	100,377	(1,967)	98,409	2,307	96,103
443							
444							
445	Energy Storage Plant						
446	Energy - Production Total Sales		0	0	0	-	-
447	Total Energy Storage Plant		0	0	0	0	0
448							
449							
450	Other						
451	Labor		0	0	0	-	-
452	Retail 100%, Class = # Bills	1.00000	5,513	229	5,743	-	5,743
453	Retail 100%, Class = Net Plant	1.00000	1,308	0	1,308	-	1,308
454	Retail 100%, Class = T&D	1.00000	581	0	581	-	581

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
455	Retail 100%, Class = Metering	1.00000	6,281	862	7,143	-	7,143
456	Retail 100%, Class = Dist Secondary	1.00000	1,851	0	1,851	-	1,851
457	Retail 100%, Class = Prod	1.00000	4,383	(3,816)	567	-	567
458	Retail 100%, Removed	1.00000	12,518	(12,518)	(0)	-	(0)
459	Wholesale 100%		0	0	0	-	-
460	Other Plant Total	1.00000	32,435	(15,242)	17,193	0	17,193
461							
462	Total Depreciation Expense	0.95311	1,106,044	(126,578)	979,466	45,925	933,540
463							
464							
465							
466	**Taxes Other than Income Tax**	Schedule 11					
467	Labor	0.97366	16,879	0	16,879	445	16,434
468	Net Total Plant	0.92138	194,767	(667)	194,099	15,260	178,839
469	Transmission		1,424	(1,424)	0	-	-
470	Subtransmission		2,684	(2,684)	0	-	-
471	Distribution Primary		7,141	(7,141)	0	-	-
472	Retail 100%, Removed		274,129	(274,129)	0	-	-
473	Total Taxes Other	0.92556	497,023	(286,045)	210,978	15,704	195,274
474							
475							
476							
477	**Income Tax Expense**						
478	Total Revenue	Line 13	5,857,886	(2,625,769)	3,232,117	215,675	3,016,442
479	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,646,174)	1,784,010	77,652	1,706,358
480	Net Oper. Income (NOI) before Tax		1,427,702	20,405	1,448,107	138,023	1,310,084
481	Interest Expense	Line 8 x WACC	455,725	(61,314)	394,411	31,700	362,711
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	971,976	81,719	1,053,696	106,322	947,373
483							
484	State Income Tax Expense						
485	Net Oper. Income Less Int. Exp.	Line 482	971,976	81,719	1,053,696	106,322	947,373
486	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754
487	State Temporary Differences	JSS JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,493)
488	State Taxable Income	Ln 485:487	320,683	81,719	402,402	61,768	340,634
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	17,638	4,495	22,132	3,397	18,735
491	State Income Tax (Def.)	Ln 487 x Ln 489	37,046		37,046	2,534	34,512
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	-	-	-	-	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
493	Total State Income Tax Exp.	Ln 490:492	54,684	4,495	59,179	5,932	53,247
494							
495	Federal Income Tax Expense						
496	Net Oper. Income Less Int. Exp.	Line 482	971,976	81,719	1,053,696	106,322	947,373
497	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754
498	Fed Temporary Differences	JSS JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)
499	State Income Tax Exp. (Cur.)	Line 490	(17,638)	(4,495)	(22,132)	(3,397)	(18,735)
500	Fed. Taxable Income	Ln 496:499	324,407	77,225	401,632	59,832	341,800
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	68,126	16,217	84,343	12,565	71,778
503	Current NOL Adjustment	JSS JSS Sch. 12	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	68,126	16,217	84,343	12,565	71,778
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	136,964	-	136,964	9,370	127,594
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,780)	-	(7,780)	(532)	(7,248)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)		(57,618)		(57,618)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
511	Total Federal Income Tax Exp.	Ln 504:510	114,930	15,932	130,861	19,661	111,201
512							
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	85,763	20,712	106,475	15,962	90,513
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	166,231	-	166,231	11,372	154,859
515	Total Direct Adjs.	Ln 492 + Ln 509	(534)	-	(534)	(37)	(498)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(23,216)	-	(23,216)	(1,705)	(21,511)
517	Total Amortization of ITC	Line 507	(1,012)	(285)	(1,297)	-	(1,297)
518	Total Amortization of PTC	Line 508	(57,618)	-	(57,618)	-	(57,618)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)
520	Total Income Tax Expense	Ln 513:519	169,614	12,982	182,596	25,592	157,003
521							
522	Effective Tax Rate	Ln 513:515 /Ln482	25.87%	25.35%	25.83%	25.67%	25.85%
523							
524	**Income Tax Expense Based on Return**						
525	**Federal Income Tax (FIT) Calculation**						
526	Return on Rate Base	Line 26	-	-	-	-	1,304,204
527	Interest Expense	Line 8 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)
534	Temporary Diff Federal	JSS JSS Sch. 12	(652,210)	-	(652,210)	(44,617)	(607,592)
535	Deferred Tax Federal	Ln 534 x Ln 501	136,964	-	136,964	9,370	127,594
536	Base for FIT Computation	Ln 526:535	(1,031,073)	53,584	(977,488)	(67,165)	393,881
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	(274,083)	14,244	(259,839)	(17,854)	104,702
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
543	Total FIT before Adding Deferred	Ln 538:542	(356,463)	13,959	(342,504)	(19,595)	23,778
544	Total FIT - Deferred	Line 535	136,964	-	136,964	9,370	127,594
545	Total FIT - Current & Deferred	Ln 543:544	(219,499)	13,959	(205,540)	(10,226)	151,373
546							
547	**State Income Tax (SIT) Calculation**						
548	NOIBT	Line 44	-	-	-	-	1,304,204
549	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754
551	Temporary State Differences	JSS JSS Sch. 12	(673,572)	-	(673,572)	(46,079)	(627,493)
552	State Deferred Tax	Ln 551 x Ln 489	37,046	-	37,046	2,534	34,512
553	Net FIT Allowable	Line 545	(219,499)	13,959	(205,540)	(10,226)	151,373
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)
555	Base for SIT Computation	Ln 548:554	(1,289,471)	67,828	(1,221,643)	(83,946)	513,194
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	(75,049)	3,948	(71,101)	(4,886)	29,868
558	Total SIT - Deferred	Line 552	37,046	-	37,046	2,534	34,512
559	Total SIT - Current & Deferred	Ln 557:558	(38,002)	3,948	(34,054)	(2,351)	64,381
560							
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)
562							
563	Total FIT & SIT Based on Return	Lines 545,559,557	(257,501)	10,462	(247,039)	(12,577)	208,309
564							
565							

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
566							
567	**Labor Allocator**						
568	Production Base Demand	1.00000			$24,609		24,609
569	Production Intermediate Demand	0.95212			4,507		4,291
570	Production Peaking Demand	0.97632			3,540		3,456
571	Production Solar Demand	1.00000			108		108
572	Production Base Energy	1.00000			41,131		41,131
573	Production Intermediate Energy	0.93990			5,393		5,069
574	Production Peaking Energy	0.97934			2,248		2,201
575	Production Solar Energy	1.00000			6,633		6,633
576	Subtotal Production	0.99240			88,168		87,498
577	Transmission	0.70369			13,729		9,661
578	Distribution	1.00000			39,404		39,404
579	Subtotal Prod, Trans and Dist	0.96647			141,301		136,563
580	Customer Accounts	1.00000			27,858		27,858
581	Customer Service & Info.	1.00000			5,067		5,067
582	Sales	1.00000			5,666		5,666
583	Subtotal before Admin & Gen	0.97366			179,892		175,154
584	Admin & General	0.97366			80,612		78,489
585	Total	0.97366			$260,504		$253,642
586							
587							
588	**Other Calculated Allocators:**						
589	Production Base Demand	MFR E-10					1.00000
590	Production Intermediate Demand	MFR E-10					0.95212
591	Production Peaking Demand	MFR E-10					0.97632
592	Production Solar Demand	MFR E-10					1.00000
593	Production Base Energy	MFR E-10					1.00000
594	Production Intermediate Energy	MFR E-10					0.93990

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Subtransmission	(9) Transmission - Radials	(10) Distribution Primary	(11) Distribution Primary (MDS)	(12) Distribution Secondary	(13) Distribution Secondary (MDS)	(14) Distribution Service	(15) Distribution Metering	(16) Lighting Facilities	(17) Distribution IS Equipment	(18) Labor	(19) Energy - Production Total Sales	(20) Retail 100%, Class = # Bills	(21) Retail 100%, Class = T&D	(22) Retail 100%, Removed	(23) Wholesale 100%
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Energy	Customer	Demand	N/A	N/A
	Juris Separation Factor		Stratified Base, 12CP	Stratified Int, 12CP	Stratified Peaking, 12CP	Stratified Solar, 12CP	12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	Total Avg Sales	100% Retail	100% Retail	100% Retail	100% Wholesale
1	***System per Books***																						
2																							
3	**Production Plant**																						
4	Bartow CC	778,953	778,953																				
5	Citrus CC	1,425,786	1,425,786																				
6	Crystal River Units 4&5 Coal	2,829,547	2,829,547																				
7	Hines CC	1,365,322	1,365,322																				
8	Osprey CT	435,534	435,534																				
9	Univ of Florida CC	63,967	63,967																				
10	Steam Miscellaneous	5,733	5,733																				
11	Other Production Miscellaneous	39,528	39,528																				
12	Tiger Bay CC	100,046		100,046																			
13	Anclote Steam	504,842		504,842																			
14	Avon Park CT	23			23																		
15	Bartow CT	47,363			47,363																		
16	Bayboro CT	27,671			27,671																		
17	Debary CT	182,567			182,567																		
18	Higgins CT	0			0																		
19	Intercession City CT	329,837			329,837																		
20	Suwannee CT	59,883			59,883																		
21	Charlie Creek Solar	98,076				98,076																	
22	Columbia Solar	104,883				104,883																	
23	Debary Solar	87,162				87,162																	
24	Duette Solar	97,912				97,912																	
25	Hamilton Solar	110,700				110,700																	
26	Lake Placid Solar	59,375				59,375																	
27	Osceola Solar	7,609				7,609																	
28	Perry Solar	11,128				11,128																	
29	Sandy Creek Solar	91,055				91,055																	
30	Santa Fe Solar	103,406				103,406																	
31	St. Pete Pier Solar	1,546				1,546																	
32	Suwannee Solar	16,715				16,715																	
33	Trenton Solar	97,493				97,493																	
34	Twin Rivers Solar	94,183				94,183																	
35	Fort Green Solar (CEC)	106,254				106,254																	
36	Bay Trail Solar (CEC)	107,611				107,611																	
37	Clean Energy Connect Solar	1,101,253				1,101,253																	
38	348 Energy Storage Equipment - Production	24,056	24,056																				
39	Remove ECRC from Base Plants	(39,970)	(39,970)	0	0	0				0													
40	ECRC Production - Energy	39,970																				39,970	
41	FUEL - Crystal River Railcars	3,488	3,488																				
42	Other																						
43	**Total Production Plant**	10,520,504	6,931,942	604,888	647,344	2,296,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,970	0
44																							
45	**Transmission Plant**																						
46	350 Trans Land & Land Rights	217,640					86,933	130,707															
47	352 Trans Structures & Improvements	103,433					40,909	62,524															
48	353 Trans Station Equip - Production Base	84,165	84,165																				
49	353 Trans Station Equip - Production Intermediate	5,199		5,199																			
50	353 Trans Station Equip - Production Peaking	44,954			44,954																		
51	353 Trans Station Equip - Production Solar	48,750				48,750																	
52	353 Trans Station Equip - Transmission	2,102,054					507,999	1,594,055															
53	353.2 Trans Energy Control Center	59,550					17,895	41,655															
54	354 Trans Towers & Fixtures	81,444					61,702	19,742															
55	355 Trans Poles & Fixtures	2,652,799					976,396	1,676,403															
56	356 Trans OH Conduct & Devices - Transmission	1,308,711					442,162	866,549															
57	356 Trans OH Conduct & Devices - Primary	45,419							45,419														
58	357 Trans Underground Conduit	40,792					33,861	6,931															
59	358 Trans Underground Conductors & Devices	87,773					80,114	7,660															
60	359 Trans Roads & Trails	49,871					49,396	475															
61																							
62	**Total Transmission Plant**	6,932,555	84,165	5,199	44,954	48,750	2,297,366	4,406,701	45,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63																							
64	**Distribution Plant**																						
65	360 Dist Land and Land Rights - Primary	160,850								160,850													
66	361 Dist Structures & Improvements - Primary	174,246								174,246													
67	362 Dist Station Equipment - Primary	1,838,147								1,838,147													
68	362 Dist Station Equipment - IS Equipment	4,566															4,566						
69	363 Dist Energy Storage Equipment	82,009								82,009													
70	364 Dist Poles, Towers & Fixtures - Primary	920,613								920,613	0												
71	364 Dist Poles, Towers & Fixtures - Secondary	338,285										338,285	0										
72	364 Dist Poles, Towers & Fixtures - Lighting	118,951														118,951							
73	365 Dist OH Conduct & Devices - Primary	1,149,295								1,149,295	0												
74	365 Dist OH Conduct & Devices - Secondary	514,563										514,563	0										
75	365 Dist OH Conduct & Devices - IS Equipment	3,227															3,227						
76	366 Dist Underground Conduit - Primary	548,009								548,009	0												
77	366 Dist Underground Conduit - Secondary	0										0	0										
78	367 Dist Underground Conductors & Devices - Primary	933,614								933,614	0												
79	367 Dist Underground Conductors & Devices - Secondary	544,776										544,776	0										
80	368 Dist Line Transformers - Secondary	1,379,693										1,379,693	0										
81	369 Dist Services - Overhead	192,590												192,590									
82	369 Dist Services - Underground	510,596												510,596									
83	370 Dist Meter Equipment	437,025													437,025								
84	371 Dist Installs on Customer Premise	39,499													39,499								
85	371.7 Dist Installs on Customer Premise - Large Load Customer	0																					
86	373 Dist Street Light & Signal Systems - Primary	0								0													
87	373 Dist Street Light & Signal Systems - Lighting	729,914														729,914							
88	**Total Distribution Plant**	10,620,467	0	0	0	0	0	0	0	5,806,782	0	2,777,318	0	703,186	476,524	848,864	7,793	0	0	0	0	0	0
89																							
90	**General & Intangible Property**																						
91	389 General Land & Land Rights	17,451																17,451					

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
92	390 General Structures & Improvements	426,917																426,917					
93	391 General Office Furn & Equip	90,593																90,593					
94	392 General Transporation Equipment	80,005																80,005					
95	393 General Stores Equipment	8,912																8,912					
96	394 General Tools Shop & Garage Equip	112,657																112,657					
97	395 General Laboratory Equip	506																506					
98	396 General Power Operating Equip	21,044																21,044					
99	397 General Communication Equip	119,426																119,426					
100	398 General Misc Equip	7,935																7,935					
101	301-303 Intangible Plant - Franchise & Other	8,450																		8,450			
102	301-303 Intangible Plant - Customer Connect	113,506																		113,506			
103	301-303 Ingangible Plant - Software	388,791																388,791					
104	**Total General & Intangible Property**	1,396,192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,274,236	0	121,956	0	0	0
105																							
106	**Energy Storage Plant**																						
107	387 Battery Storage	0																	0				
108	**Total Energy Storage Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109																							
110	**Other Items**																						
111	101 Capital Lease	235,782																235,782					
112	101102 Operating Leases	422,472																422,472					
113	101 ARO EPIS	43,264																				43,264	
114	101 ARO Asset	25,398																				25,398	
115	101 Contra OATT EPIS	(2,490)																					(2,490)
116	114 Electric Plant Acquisition Adj	20,325																				20,325	
117	118 Other Utility Plant	0																		0			
118	121 Non Utility Property	22,215																				22,215	
119	Add Crystal River Nuclear	0																				0	
120	Add Levy	0																				0	
121	Other Misc Items	(2,005)																		(2,005)			
122	**Total Other Items**	764,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	658,255	0	(2,005)	0	111,202	(2,490)
123																							
124	**Total System per Books**	30,234,680	7,016,108	610,087	692,299	2,345,110	2,297,366	4,406,701	45,419	5,806,782	0	2,777,318	0	703,186	476,524	848,864	7,793	1,932,490	0	119,951	0	151,172	(2,490)
125																							
126	**System Adjustments**																						
127	ARO - EPIS	(43,264)																				(43,264)	
128	ARO - EPIS	(25,398)																				(25,398)	
129	Capital Lease	(235,782)																(235,782)					
130	Operating Lease	(422,472)																(422,472)					
131	ECCR Communication Equipment 397	(3,323)																(3,323)					
132	ECRC	(39,970)																				(39,970)	
133	FUEL Production Crystal River Railcars	(3,488)	(3,488)																				
134	114 Electric Plant Acquisition Adj	(20,325)																				(20,325)	
135	121 Non Utility Property	(22,215)																				(22,215)	
136	SPP - Transmission Total	(548,834)					(190,245)	(358,589)															
137	SPP - Distribution Total	(908,264)								(458,451)		(422,070)		(596)	(54)	(27,093)							
138	Shift in Solar Assumptions (Notice of Identified Adj.)	(111,388)				(111,388)																	
139	Plant in Service Reduction (Final Settlement Adj.)	(154,500)	(26,500)				(13,519)	(25,481)		(67,500)										(21,500)	-		
140	SoBRA - Remove Solar (Final Settlement Adj.)	(83,750)				(83,750)																	
138	**Total System Adjustments**	(2,622,972)	(29,988)	0	0	(195,138)	(203,764)	(384,070)	0	(525,951)	0	(422,070)	0	(596)	(54)	(27,093)	0	(661,578)	0	(21,500)	0	(151,172)	0
139																							
140	**Total System Adjusted**	27,611,708	6,986,120	610,087	692,299	2,149,972	2,093,603	4,022,631	45,419	5,280,831	0	2,355,248	0	702,590	476,470	821,771	7,793	1,270,913	0	98,451	0	0	(2,490)
141																							
142																							
143	**RETAIL COST OF SERVICE**																						
144	**Total System Adjusted**	27,611,708	6,986,120	610,087	692,299	2,149,972	2,093,603	4,022,631	45,419	5,280,831	-	2,355,248	-	702,590	476,470	821,771	7,793	1,270,913	-	98,451	-	0	(2,490)
145																							
146	**Retail Separation Factor**		100.00%	95.212%	97.632%	100.000%	70.369%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	
147																							
148	**Total Retail Adjusted**	25,722,810	6,986,107	580,876	675,902	2,149,968	1,473,252	2,830,695	45,419	5,280,831	-	2,355,248	-	702,590	476,470	821,771	7,793	1,237,437	-	98,451	-	0	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removal	Wholesale 100%
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Energy	Customer	Demand	N/A	N/A
	Juris Separation Factor		Stratified Base, 12CP	Stratified Int, 12CP	Stratified Peaking, 12CP	Stratified Solar, 12CP	12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	Total Avg Sales	100% Retail	100% Retail	100% Retail	100% Wholesale
1	***System per Books***																						
2																							
3	**Production Plant**																						
4	Bartow CC	179,490	179,490																				
5	Citrus CC 1 & 2	263,137	263,137																				
6	Crystal River Units 4&5 Coal	1,495,397	1,495,397																				
7	Hines CC	498,292	498,292																				
8	Osprey CT	211,361	211,361																				
9	Univ of Florida CC	42,015	42,015																				
10	Steam Miscellaneous	1,311	1,311																				
11	Other Production Miscellaneous	511	511																				
12	Tiger Bay CC	34,853		34,853																			
13	Anclote	328,310		328,310																			
14	Bartow-Anclote Pipeline	(2,483)		(2,483)																			
15	Suwanee Steam	(6,059)		(6,059)																			
16	Avon Park CT	(1,143)			(1,143)																		
17	Bartow CT	27,177			27,177																		
18	Bayboro CT	20,577			20,577																		
19	Debary CT	149,778			149,778																		
20	Higgins CT	(347)			(347)																		
21	Intercession City CT	193,072			193,072																		
22	Rio Pinar CT	400			400																		
23	Suwannee CT	30,820			30,820																		
24	Turner CT	(5,135)			(5,135)																		
25	Charlie Creek Solar	9,101				9,101																	
26	Columbia Solar	18,103				18,103																	
27	Debary Solar	14,831				14,831																	
28	Duette Solar	11,979				11,979																	
29	Hamilton Solar	23,929				23,929																	
30	Lake Placid Solar	10,959				10,959																	
31	Osceola Solar	1,925				1,925																	
32	Perry Solar	3,108				3,108																	
33	Sandy Creek Solar	9,082				9,082																	
34	Santa Fe Solar	14,685				14,685																	
35	St. Pete Pier Solar	263				263																	
36	Suwannee Solar	4,239				4,239																	
37	Trenton Solar	18,008				18,008																	
38	Twin Rivers Solar	12,558				12,558																	
39	Bay Trail (CEC)	10,399				10,399																	
40	Fort Green (CEC)	10,586				10,586																	
41	CEC - Other Solar	52,485				52,485																	
42	Production Energy Storage Equipment	5,597	5,597																				
43	Remove ECRC from Base Plants	(7,911)	(7,911)	0	0	0	0	0	0														
44	ECRC Production - Energy	7,911																				7,911	
45	FUEL - Crystal River Railcars	3,965	3,965																				
46	Other																						
47	**Production Plant Subtotal**	3,697,138	2,693,164	354,622	415,200	226,241	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,911	0
48																							
49	**Dismantlement**																						
50	Total Production Base - Dismantlement	137,058	137,058																				
51	Total Production Intermediate - Dismantlement	22,826		22,826																			
52	Total Production Peaking - Dismantlement	23,545			23,545																		
53	Total Production Solar - Dismantlement	27,322				27,322																	
54	**Total Dismantlement**	210,751	137,058	22,826	23,545	27,322	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55																							
56	**Total Production Plant**	3,907,889	2,830,222	377,448	438,745	253,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,911	0
57																							
58	**Transmission Plant**																						
59	350 Trans Land & Land Rights	25,478					10,177	15,301															
60	352 Trans Structures & Improvements	15,541					6,147	9,395															
61	353 Trans Station Equip - Production Base	14,416	14,416																				
62	353 Trans Station Equip - Production Intermediate	2,181		2,181																			
63	353 Trans Station Equip - Production Peaking	2,670			2,670																		
64	353 Trans Station Equip - Production Solar	1,968				1,968																	
65	353 Trans Station Equip - Transmission	158,048					38,195	119,853															
66	353.2 Trans Energy Control Center	33,971					10,209	23,763															
67	354 Trans Towers & Fixtures	63,511					48,116	15,395															
68	355 Trans Poles & Fixtures	418,519					154,041	264,478															
69	356 Trans OH Conduct & Devices - Primary	5,451							5,451														
70	356 Trans OH Conduct & Devices - Transmission	121,949					41,202	80,747															
71	357 Trans Underground Conduit	9,481					7,870	1,611															
72	358 Trans Underground Conductors & Devices	29,357					26,795	2,562															
73	359 Trans Roads & Trails	3,998					3,960	38															
74	**Total Transmission Plant**	906,539	14,416	2,181	2,670	1,968	346,711	533,143	5,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75																							
76	**Distribution Plant**																						
77	360 Dist Land and Land Rights - Primary	6,524								6,524													
78	361 Dist Structures & Improvements - Primary	19,128								19,128													
79	362 Dist Station Equipment - Primary	98,300								98,300													
80	362 Dist Station Equipment - IS Equipment	1,765															1,765						
81	363 Dist Energy Storage Equipment	4,553								4,553													
82	364 Dist Poles, Towers & Fixtures - Primary	317,040								317,040	0												
83	364 Dist Poles, Towers & Fixtures - Secondary	116,498										116,498	0										
84	364 Dist Poles, Towers & Fixtures - Lighting	40,971														40,971							
85	365 Dist OH Conduct & Devices - Primary	162,407								162,407	0												
86	365 Dist OH Conduct & Devices - Secondary	72,710										72,710	0										
87	365 Dist OH Conduct & Devices - IS Equipment	1,406															1,406						
88	366 Dist Underground Conduit - Primary	83,486								83,486	0												
89	366 Dist Underground Conduit - Secondary	0										0	0										
90	367 Dist Underground Conductors & Devices - Primary	247,092								247,092	0												
91	367 Dist Underground Conductors & Devices - Secondary	144,185										144,185	0										
92	368 Dist Line Transformers - Secondary	306,215										306,215	0										
93	369 Dist Services - Overhead	(1,968)												(1,968)									
94	369 Dist Services - Underground	219,275												219,275									
95	370 Dist Meter Equipment	140,096													140,096								
96	371 Dist Installs on Customer Premise (Premier Power Service)	3,915													3,915								
97	371.7 Dist Installs on Customer Premise - Large Load Customer																						
98	373 Dist Street Light & Signal Systems - Primary	0								0													
99	373 Dist Street Light & Signal Systems - Lighting	210,201														210,201							

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
100	**Total Distribution Plant**	2,193,800	0	0	0	0	0	0	0	938,530	0	639,608	0	217,307	144,012	251,172	3,170	0	0	0	0	0	0
101																							
102	**General & Intangible Property**																						
103	389 General Land & Land Rights	(1)																(1)					
104	390 General Structures & Improvements	102,177																102,177					
105	391 General Office Furn & Equip	47,489																47,489					
106	392 General Transporation Equipment	4,751																4,751					
107	393 General Stores Equipment	3,163																3,163					
108	394 General Tools Shop & Garage Equip	77,099																77,099					
109	395 General Laboratory Equip	(919)																(919)					
110	396 General Power Operating Equip	14,288																14,288					
111	397 General Communication Equip	67,223																67,223					
112	398 General Misc Equip	5,006																5,006					
113	301-303 Intangible Plant - Franchise	5,835																		5,835			
114	301-303 Intangible Plant - Customer Connect	27,334																		27,334			
115	301-303 Intangible Plant - Software & Other	271,578																271,578					
116	**Total General & Intangible Property**	625,023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	591,854		33,169	0	0	0
117																							
118	**Energy Storage Plant**																						
119	387 Battery Storage	0																	0				
120	**Total Energy Storage Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121																							
122	**Other Items**																						
123	OATT Contra	(591)																					(591)
124	ARO	7,547																				7,547	
125	ARO - Nuclear Site Restoration - Wholesale	1,683																				1,683	
126	ARO - Nuclear Site Restoration - Retail	24,601																				24,601	
127	ARO - Nuclear Radiological Decom. - Retail	23,354																				23,354	
128	ARO - Nuclear Radiological Decom. - Wholesale	407																				407	
129	ARO - Nuclear Decom	-																				0	
130	ARO - Other	4,150																				4,150	
131	ARO - Other	-																				0	
132	ARO - Solar Plants	3,024																				3,024	
133	ARO - Battery Storage	1,198																				1,198	
134	ARO - Ash Management	(1)																				(1)	
135	Capital Lease - 1	184,858																				184,858	
136	Adjusting Entry - On-Top Journal	140																		140			
137	Adjusting Entry - RWIP	2,789																		2,789			
138	Operating Lease	164,151																				164,151	
139	115 Acquisition Adjustment	7,252																				7,252	
140	122 Non-Utility Property	13,337																				13,337	
141	Other Misc Items	0																0					
142	**Total Other Items**	437,897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,928	0	435,560	(591)
143																							
144	**Total System per Books**	8,071,148	2,844,638	379,629	441,416	255,530	346,711	533,143	5,451	938,530	0	639,608	0	217,307	144,012	251,172	3,170	591,854	0	36,097	0	443,471	(591)
145																							
146	**System Adjustments**																						
147	ECCR Communication Equipment 397	(2,834)																(2,834)					
148	ECRC Production	(7,911)																				(7,911)	
149	FUEL Production Crystal River Railcars	(3,965)	(3,965)																				
150	Capital Lease	(184,858)																				(184,858)	
151	Capital Recovery - Reserve Impact	16,272		7,885	8,388																		
152	Operating Lease	(164,151)																				(164,151)	
153	ARO - Wholesale Non-Rad Decom COR	(1,683)																				(1,683)	
154	ARO - Retail Non-Rad Decom COR	(24,601)																				(24,601)	
155	ARO - Rad Decom COR	(23,354)																				(23,354)	
156	ARO - Non-Rad Decom COR	(407)																				(407)	
157	ARO - Coal Ash	(7,547)																				(7,547)	
158	ARO - Accum Depr	(4,150)																				(4,150)	
159	ARO - Solar Plants	(3,024)																				(3,024)	
160	ARO - Ash Management	1																				1	
161	ARO - Battery Storage	(1,198)																				(1,198)	
162	114 Electric Plant Acquisition Adj	(7,252)																				(7,252)	
163	121 Non Utility Property	(13,337)																				(13,337)	
164	Depreciation Study	21,795	(7,429)	2,488	4,860	94	2,461	4,639		9,635		1,821		2,017	492	1,694		(978)					
165	Dismantlement Study	7,033	5,271	323	(158)	1,596																	
166	SPP - Transmission Total	(22,526)					(7,808)	(14,717)	0														
167	SPP - Distribution Total	(32,937)								(18,277)		(13,243)		(35)	(8)	(1,373)							
168	Adjust Anclote Retirement Date/CR1 & 2 Assumptions (Notice of Identif	(14,744)		(14,744)																			
169	Shift in Solar Assumptions (Notice of Identified Adj.)	(1,152)				(1,152)																	
170	Depr Study - Update Rotable Assumptions (Notice of Identified Adj.)	(50)			(50)																		
171	Adjust Anclote Dismantlement Accrual (Notice of Identified Adj.)	(162)		(162)																			
172	Plant in Service Reduction (Final Settlement Adj.)	(3,511)	(668)				(231)	(436)		(1,659)										(518)			
173	Depreciation Study Adj. (Final Settlement Adj.)	(38,049)	(8,330)	(716)		(5,657)	(2,665)	(5,023)		(9,635)		(1,821)		(2,017)	(492)	(1,694)							
174	Dismantlement - Remove Accrual Increase (Final Settlement Adj.)	(6,871)	(5,271)	(162)	158	(1,596)																	
175	SoBRA - Remove Solar (Final Settlement Adj.)	(1,051)				(1,051)																	
176	**Total System Adjustments**	(526,223)	(20,392)	(5,087)	13,198	(7,766)	(8,243)	(15,536)	0	(19,937)	0	(13,243)	0	(35)	(8)	(1,373)	0	(3,812)	0	(518)	0	(443,471)	0
177																							
178	**Total System Adjusted**	7,544,926	2,824,246	374,542	454,614	247,764	338,468	517,606	5,451	918,594	0	626,365	0	217,272	144,003	249,799	3,170	588,042	0	35,580	0	0	(591)
179																							
180																							
181	**RETAIL COST OF SERVICE**																						
182	**Total System Adjusted**	7,544,926	2,824,246	374,542	454,614	247,764	338,468	517,606	5,451	918,594	-	626,365	-	217,272	144,003	249,799	3,170	588,042	-	35,580	-	-	(591)
183																							
184	**Retail Separation Factor**		100.000%	95.212%	97.632%	100.000%	70.369%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	-
185																							
186	**Total Retail Adjusted**	7,247,660	2,824,241	356,609	443,846	247,763	238,177	364,236	5,451	918,594	-	626,365	-	217,272	144,003	249,799	3,170	572,553	-	35,580	-	-	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No	CONSTRUCTION WORK IN PROGRESS (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Subtransmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = Net Plant	Retail 100%, Removed
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Demand/Energy	N/A
	Jurn Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	100% Retail	100% Retail
1	**System per Books**																		
2	Production Base	174,431	174,431																
3	Production Intermediate	23,477		23,477															
4	Production Peaking	14,954			14,954														
5	Production Solar	1,865				1,865													
6	Production Solar - SoBRA	1,226				1,226													
7	Production Solar - CEC	441,944				441,944													
8	Production - Other Electric	0	0																
9	Transmission Plant	414,571					143,705	270,866											
10	Transmission Plant	916					318	599											
11	Distribution Plant	758,516							412,091		322,400		2,740	2,111	18,507	667			
12	Distribution Energy Storage	6,540							6,540										
13	Intangible	12,058															12,058		
14	General Plant	14,492															14,492		
15	Vision Florida	1,181																1,181	
16	Non-Utility	739																	739
17	ECRC	2	2																
18	Other Misc Items	(13,053)																(13,053)	
19	**Total System per Books**	1,853,860	174,433	23,477	14,954	445,035	144,022	271,465	418,631	0	322,400	0	2,740	2,111	18,507	667	26,550	(11,872)	739
20																			
21	**System Adjustments**																		
22	AFUDC CWIP - Production Base	0	0																
23	AFUDC CWIP - Production Intermediate	0		0															
24	AFUDC CWIP - Production Peaking	0			0														
25	AFUDC CWIP - Production Solar	0				0													
26	AFUDC CWIP - Production Solar - CEC	(994)				(994)													
27	AFUDC CWIP - Transmission	(119,407)					(41,391)	(78,017)											
28	AFUDC CWIP - Distribution	0							0						0	0			
29	AFUDC CWIP - General	0															0		
30	AFUDC CWIP - Intangible	(2,759)															(2,759)		
31	Distribution Energy Storage	(3,947)							(3,947)						0	0			
32	ECRC	(2)	(2)																
33	SPP - Transmission	(17,905)					(6,207)	(11,699)											
34	SPP - Distribution	(533,277)							(250,467)		(267,048)				(15,761)	0			
34	Non-Utility	(739)																	(739)
35	Non-Utility																		
36	Shift in Solar Assumptions (Notice of Identified Adj.)	(58,366)				(58,366)													
37	SOBRA - Remove Solar (Final Settlement Adj.)	(382,529)				(382,529)													
38	**Total System Adjustments**	(1,119,926)	(2)	0	0	(441,889)	(47,597)	(89,715)	(254,414)	0	(267,048)	0	0	0	(15,761)	0	(2,759)	0	(739)
39																			
40	**Total System Adjusted**	733,935	174,431	23,477	14,954	3,145	96,425	181,750	164,217	0	55,352	0	2,740	2,111	2,745	667	23,790	(11,872)	0
41																			
42																			
43	**RETAIL COST OF SERVICE**																		
44	**Total System Adjusted**	733,935	174,431	23,477	14,954	3,145	96,425	181,750	164,217	0	55,352	0	2,740	2,111	2,745	667	23,790	(11,872)	0
45																			
46	**Retail Separation Factor**		100.000%	95.212%	97.632%	100.000%	70.369%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	100.000%	100.000%
47																			
48	**Total Retail Adjusted**	649,404	174,431	22,353	14,600	3,145	67,854	127,896	164,217	-	55,352	-	2,740	2,111	2,745	667	23,164	(11,872)	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)
Line No.	PLANT HELD FOR FUTURE USE (13-month average)	Total	Production Base Demand	Production Peaking Demand	Transmission	Subtransmission	Distribution Primary	Labor
	Classification		Demand	Demand	Demand	Demand	Demand	N/A
	Juris Separation Factor		Stratified Base; 12CP	Stratified Peaking; 12CP	12CP	12CP	100% Retail	Derived - Labor OM
1	**System Per Books**							
2	Production Base	4,232	4,232					
3	Production Peaking	1,175		1,175				
4	Transmission	23,808			3,803	20,006		
5	Distribution	2,557					2,557	
6	General	3,462						3,462
7	Levy	94,468	94,468					
8	Other							
9	**Total System Per Books**	129,703	98,700	1,175	3,803	20,006	2,557	3,462
10								
11	**System Adjustments**							
12	Levy - 13M Avg Impact from 12/24 Balance	(7,267)	(7,267)	0	0	0	0	0
13	Remove Levy Land (Final Settlement Adj.)	(87,201)	(87,201)	-	-	-	-	-
13	**Total System Adjustments**	(94,468)	(94,468)	0	0	0	0	0
14								
15	**Total System Adjusted**	35,235	4,232	1,175	3,803	20,006	2,557	3,462
16								
17								
18	**RETAIL COST OF SERVICE**							
19	**Total System Adjusted Per Books**	35,235	4,232	1,175	3,803	20,006	2,557	3,462
20								
21	**Retail Separation Factor**		100.000%	97.632%	70.369%	70.369%	100.000%	97.366%
22								
23	**Total Retail Adjusted**	28,061	4,232	1,147	2,676	14,078	2,557	3,371

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor	WTD O&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class = # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
	Classification		Demand	Demand	Demand	Energy	Energy	Energy	Demand	Energy	Customer	N/A	N/A	Demand	Demand/Energy	Demand	Customer	Demand/Energy	Demand	Demand	Customer	N/A	N/A
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Base; mWh Sales	Stratified Int; mWh Sales	Stratified Peaking; mWh Sales	Stratified Solar; 12CP	mWh Sales	Meter Investment	Derived - Labor O&M	Derived	Derived - Prod Plant	Derived - Total Plant	Derived - Trans Plant	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	***System per Books***																						
2																							
3	**Other Property & Investments**																						
4	123 - Investment in Associated Companies	6,553	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,553	0
5	124 - Other Investments	1,363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,363	0
6	128 - Special Funds	510,958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510,958	0
7	**Total Other Property & Investments**	518,874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	518,874	0
8																							
9	**Current & Accrued Assets**																						
10	131 - Cash	21,834	0	0	0	0	0	0	0	0	0	0	21,834	0	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	593,872	0	0	0	0	0	0	0	0	0	0	549,099	0	0	0	278	0	0	0	0	3,453	41,043
15	143 - Other Accounts Receivable	49,668	0	0	0	0	0	0	0	0	0	0	49,668	0	0	0	0	0	0	0	0	0	0
16	144 - Accum Prov for Uncollectible Accts	(36,121)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(36,121)	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	11,717	0	0	0	0	0	0	0	0	0	0	11,717	0	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock	209,054	0	0	0	112,485	0	96,569	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	403,400	0	0	0	0	0	0	0	8,798	0	0	0	0	394,602	0	0	0	0	0	0	0	0
20	165 - Prepayments	77,278	65,502	0	0	0	0	0	1,017	0	0	0	(0)	0	10,759	0	0	0	0	0	0	0	0
21	172 - Rents Receivable	74	0	0	0	0	0	0	0	0	0	0	74	0	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues	122,821	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122,821	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	17,162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,162	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	1,470,760	65,502	0	0	112,485	0	96,569	1,017	8,798	0	0	632,391	0	405,360	0	86,978	0	0	0	0	20,615	41,043
27																							
28	**Deferred Debits**																						
29	182 - Other Regulatory Assets	1,089,407	0	0	0	0	0	0	0	0	0	0	497,528	0	0	0	0	478,461	(3,057)	25,241	13,907	75,953	1,373
30	183 - Prelim Survey & Invest Charges	5,261	0	0	0	0	0	0	0	0	0	0	5,261	0	0	0	0	0	0	0	0	0	0
31	184 - Clearing Accounts	8	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	172,968	0	0	0	0	0	0	0	0	0	0	3,746	1	0	0	68,506	2,521	0	1,535	0	93,531	3,129
34	**Total Deferred Debits**	1,267,646	0	0	0	0	0	0	0	0	0	0	506,544	1	0	0	68,506	480,982	(3,057)	26,776	13,907	169,484	4,502
35																							
36	**Total Working Capital Assets**	3,257,280	65,502	0	0	112,485	0	96,569	1,017	8,798	0	0	1,138,935	1	405,360	0	155,484	480,982	(3,057)	26,776	13,907	708,973	45,545
37																							
38	**Non-Current Liabilities**																						
39	227 - Oblig under Capital Leases	(214,643)	0	0	0	0	0	0	0	0	0	(214,643)	0	0	0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance	(141,047)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(131,848)	0	0	(9,199)
41	228.2 - Accum Prov. For Injuries & Damages	(14,606)	0	0	0	0	0	0	0	0	0	0	(14,606)	0	0	0	0	0	0	0	0	0	0
42	228.3 - Accum Prov. For Pensions & Benefits	(105,772)	0	0	0	0	0	0	0	0	0	0	(105,772)	0	0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	(2,394)	0	0	0	0	0	0	0	0	0	0	(2,394)	0	0	0	0	0	0	0	0	0	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(159,712)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(159,712)	0
46	**Total Non-Current Liabilities**	(638,174)	0	0	0	0	0	0	0	0	0	(214,643)	(122,772)	0	0	0	0	0	0	(131,848)	0	(159,712)	(9,199)
47																							
48	**Current & Accured Liabilities**																						
49	232 - Accounts Payable	(881,431)	0	0	0	0	0	0	0	0	0	0	(881,411)	0	0	0	0	0	0	0	0	(20)	0
50	234 - Accounts Payable to Asso Co	(168,253)	0	0	0	0	0	0	0	0	0	0	(168,253)	0	0	0	0	0	0	0	0	0	0
51	236 - Taxes Accrued	(124,784)	0	0	0	0	0	0	0	0	0	0	(124,784)	0	0	0	0	0	0	0	0	0	0
52	237 - Interest Accrued	(93,079)	0	0	0	0	0	0	0	0	0	0	(93,079)	0	0	0	0	0	0	0	0	0	0
53	241 - Tax Collections Payable	(25,302)	0	0	0	0	0	0	0	0	0	0	(25,296)	0	0	0	0	0	0	0	0	(7)	0
54	242 - Misc Current & Accrued Liabilities	(86,549)	0	0	0	0	0	0	(36)	0	0	0	(77,738)	0	0	0	0	0	0	0	0	0	(8,775)
55	243 - Oblig under Capital Leases	(50,159)	0	0	0	0	0	0	0	0	0	(50,159)	0	0	0	0	0	0	0	0	0	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	(18,570)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18,570)	0
58	**Total Current & Accrued Liabilities**	(1,448,127)	0	0	0	0	0	0	(36)	0	0	(50,159)	(1,370,561)	0	0	0	0	0	0	0	0	(18,597)	(8,775)
59																							
60	**Deferred Credits**																						
61	252 - Customer Advances for Construction	(43,722)	0	0	0	0	0	0	0	0	0	0	(27,147)	0	0	(16,575)	0	0	0	0	0	0	0
62	253 - Other Deferred Credits	(55,061)	0	0	0	0	0	0	0	0	0	0	(25,087)	(8,912)	0	0	0	0	0	0	0	(21,062)	0
63	254 - Other Regulatory Liabilities	(301,884)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,744)	(202,231)	0	(106)	(91,802)	0
64	**Total Deferred Credits**	(400,666)	0	0	0	0	0	0	0	0	0	0	(52,234)	(8,912)	0	(16,575)	0	(7,744)	(202,231)	0	(106)	(112,864)	0
65																							
66	**Total Working Capital Liabilities**	(2,486,968)	0	0	0	0	0	0	(36)	0	0	(264,802)	(1,545,567)	(8,912)	0	(16,575)	0	(7,744)	(202,231)	(131,848)	(106)	(291,173)	(17,974)
67																							
68	**Total System per Books**	770,312	65,502	0	0	112,485	0	96,569	981	8,798	0	(264,802)	(406,632)	(8,911)	405,360	(16,575)	155,484	473,238	(205,287)	(105,072)	13,801	417,800	27,572
69																							
70	**System Adjustments**																						
71	123 - Investment in Associated Companies	(6,553)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6,553)	0
72	124 - Other Investments	(1,363)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,363)	0
73	128 - Special Funds	(510,958)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(510,958)	0
74	131 - Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	(3,453)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,453)	0
79	143 - Other Accounts Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	(8,798)	0	0	0	0	0	0	0	(8,798)	0	0	0	0	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	(17,162)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(17,162)	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(70,549)	0	7,162	7,619	0	0	0	0	0	0	0	0	0	0	0	0	(9,376)	0	0	0	(75,953)	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	(87,665)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,392	0	0	3,474	0	(93,531)	0
95	227 - Oblig under Capital Leases	214,643	0	0	0	0	0	0	0	0	0	214,643	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor	WTD O&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class = # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	159,712	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	159,712	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	50,159	0	0	0	0	0	0	0	0	0	50,159	0	0	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	18,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,570	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	21,062	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,062	0
113	254 - Other Regulatory Liabilities	91,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91,802	0
114	Dismantlement Amortization, Change in Reg Asset Balance (Notice of I	(984)																	(984)				
115	Co[illegible] Rev Accts - Prom Amor 2025 (Final Settlement Adj.)	9,376																9,376					
116	Dismantlement Regulatory Asset Deferral (Final Settlement Adj.)	1,651																	1,651				
117	**Total System Adjustments**	(140,482)	0	7,162	7,619	0	0	0	0	(8,798)	0	264,802	0	0	0	0	2,392	0	667	3,474	0	(417,800)	0
118																							
119	**Total System Adjusted**	629,830	65,502	7,162	7,619	112,485	0	96,569	981	0	0	0	(406,632)	(8,911)	405,360	(16,575)	157,877	473,238	(204,620)	(101,598)	13,801	(0)	27,572
120																							
121																							
122	**RETAIL COST OF SERVICE**																						
123	**Total System Adjusted**	629,830	65,502	7,162	7,619	112,485	-	96,569	981	-	-	-	(406,632)	(8,911)	405,360	(16,575)	157,877	473,238	(204,620)	(101,598)	13,801	(0)	27,572
124																							
125	**Retail Separation Factor**		100.000%	95.212%	97.632%	100.000%	93.990%	97.934%	100.000%	100.000%	100.000%	97.366%	97.315%	99.577%	93.203%	71.409%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
126																							
127	**Total Retail Adjusted**	587,883	65,502	6,819	7,438	112,484	-	94,574	981	-	-	-	(395,714)	(8,873)	377,809	(11,836)	157,877	473,238	(204,620)	(101,598)	13,801	(0)	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	CLASS REVENUE	Total	Wholesale 100%	Production Solar Demand	Lighting Facilities	Retail Sales of Electric
	Classification		N/A	Demand	Direct - Lighting	Customer
	Juris Separation Factor		100% Wholesale	Stratified Solar; 12CP	100% Retail	100% Retail
1	**System per Books**					
2						
3	**Revenue From Sales of Electric**					
4	440-446 Retail Base Revenue	2,824,370		75,050		2,749,320
5	440-446 Fuel Revenue	1,872,682				1,872,682
6	440-446 CCR Revenue	136,898				136,898
7	440-446 ECCR Revenue	120,702				120,702
8	440-446 ECRC Revenue	10,843				10,843
9	440-446 SPP Revenue	258,214				258,214
10	440-446 Franchise Fees	140,225				140,225
11	440-446 Gross Receipts Tax	133,796				133,796
12	440-446 Regulatory Assessment Fee	3,872				3,872
13	447 Wholesale Base Revenue	19,864	19,864			
14	449 Provision For Rate Refund - Retail	0				0
15	449 Provision For Rate Refund - Wholesale	0	0			
16	440-446 Misc Adjustment	0				0
17	**Total Revenue From Sales of Electric**	5,521,466	19,864	75,050	0	5,426,552
18						
19	454 - Rent Lighting Equipment - Class Revenue	88,800			88,800	
20						
21	**Total Other Revenue**	88,800	0	0	88,800	0
22						
23	**Total System per Books**	5,610,266	19,864	75,050	88,800	5,426,552
24						
25	**System Adjustments**					
26	440-446 Fuel Revenue	(1,872,682)				(1,872,682)
27	440-446 CCR Revenue	(136,898)				(136,898)
28	440-446 ECCR Revenue	(120,702)				(120,702)
29	440-446 ECRC Revenue	(10,843)				(10,843)
30	440-446 SPP Revenue	(258,214)				(258,214)
31	440-446 Franchise Fees	(140,225)				(140,225)
32	440-446 Regulatory Assessment Fee	(3,872)				(3,872)
33	449 Provision For Rate Refund - Retail	0				0
34	449 Provision For Rate Refund - Wholesale	0	0			
35	440-446 Gross Receipts Tax	(133,796)				(133,796)
36	EV Off-Peak Credit	(266)				(266)
37	MRC Program	852				852
38	CEC 2.0 Subscription Revenues	10,007		10,007		
39	Synchronize Revenue to E-Schedules	(5,786)				(5,786)
40	Fall 2023 Sales Forecast (Notice of Identified Adj.)	53,157				53,157
41	CEC Revenue - Shift in Solar Assumptions (Notice of Identified Adj.)	(5,003)		(5,003)		
42	Sales Forecast Adjustment - Miscellaneous Adjustment (Final Settlement Ad	(1,497)				(1,497)
43	**Total System Adjustments**	(2,625,769)	0	5,003	0	(2,630,772)
44						
45	**Total System Adjusted**	2,984,497	19,864	80,053	88,800	2,795,780
46						
47						
48	**RETAIL COST OF SERVICE**					
49	**Total System Adjusted**	2,984,497	19,864	80,053	88,800	2,795,780
50						
51	**Retail Separation Factor**			100.000%	100.000%	100.000%
52						
53	**Total Retail Adjusted**	2,964,633	-	80,053	88,800	2,795,780

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	REVENUE CREDITS	Total	Transmission	Subtransmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
	Classification		Demand	Demand	Demand	Demand	Customer	Direct - Lighting	Customer	Demand	N/A	N/A
	Juris Separation Factor		12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale	Derived
1	***System per Books***											
2												
3	**Other Revenue**											
4	450 Late Payment Charges	22,100					22,100					
5	451 Misc Services	11,209					11,209					
6	454 EV Charger Revenue	6,015					6,015					
7	454 Extra Facilities	0					0					
8	454 Miscellaneous	0							0			
9	454 Other Electric Transmission	2,863	993	1,871								
10	454 Poles & Line Attachments	9,200	3,189	6,011								
11	454 Rent from Electric Property	284										284
12	454 Rent Joint Use	239			239							
13	454 Rent Lighting Equipment	88,800						88,800				
14	454 Rent Non-Lighting Equipment	7,228				7,228						
15	454 Rent Transmission	304	105	199								
16	454 Rent Tower Leases	2,159	748	1,410								
17	456 Distribution Charge - Network	1,045									1,045	
18	456 Muni Co Tax Coll	298										298
19	456 Operating Reserve & Spinning Reserve	127									127	
20	456 Operating Reserve & Supplemental Reserve	272									272	
21	456 Other Electric	274							274			
22	456 Other Transmission	0									0	
23	456 Transmission Charge Network	178,302									178,302	
24	456 Profit/Loss on Sale of M&S	0										0
25	456 Reactive Purchases/Voltage	4,884									4,884	
26	456 Regulation/Frequency Response	3,753									3,753	
27	456 Retail Unbilled	0							0			
28	456 Schedules, System Control Dispatch	3,079									3,079	
29	456 State Sales Tax Coll	0										0
30	456 Transmission Study	0	0	0								
31	456 GPIF	0							0			
32	**Total Other Operating Revenue**	342,434	5,035	9,491	239	7,228	39,324	88,800	274	0	191,461	582
33												
34	Remove 454 Rent Lighting Equip - added to 8-Class Rev	(88,800)	0	0	0	0	0	(88,800)	0	0	0	0
35	Remove 454 EV Charger Revenue - added to 8-Class Rev	(6,015)	0	0	0	0	(6,015)	0	0	0	0	0
36												
37	**Total System per Books**	247,619	5,035	9,491	239	7,228	33,309	0	274	0	191,461	582
38												
39	**System Adjustments**											
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0	0
41	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	0	0
42												
43	**Total System Adjusted**	247,619	5,035	9,491	239	7,228	33,309	0	274	0	191,461	582
44												
45												
46	**RETAIL COST OF SERVICE**											
47	**Total System Adjusted**	247,619	5,035	9,491	239	7,228	33,309	0	274	0	191,461	582
48												
49	**Retail Separation Factor**		70.369%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		92.215%
50												
51	**Total Retail Adjusted**	51,809	3,543	6,679	239	7,228	33,309	-	274	-	-	537

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
	Classification		Demand	Demand	Demand	Demand	Energy	Energy	Energy	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptable	N/A	Demand/Energy	Customer	Demand	Customer	N/A	N/A
	Juris Separation Factor		Stratified Base, 12CP	Stratified Int, 12CP	Stratified Peaking, 12CP	Stratified Solar, 12CP	Stratified Base, mWh Sales	Stratified Int, mWh Sales	Stratified Peaking, mWh Sales	Stratified Solar, mWh Sales	12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	Derived - Total Plant	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	***System per Books***																											
2																												
3	500-509 - Steam Op.	16,136	14,086	1,967	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	510-515 - Steam Maint.	48,356	0	0	0	0	37,467	9,130	1,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	517-532 - Nuclear O&M	(1,847)	(1,847)							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	40,663	20,140	931	4,885	14,706	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	79,477	0	0	0	0	64,243	757	6,720	7,757	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	556-557 - Other Power Sys. Load	387	243	22	22	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	730	0	0	0	0	730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	**Total Production O&M**	183,902	32,622	2,921	4,990	14,806	102,441	9,887	8,478	7,757	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																												
12	560 - Trans Supv & Eng	41	1	0	0	0	-	-	-	-	13	26	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	561 - Trans Load Dispatch	12,681									4,341	8,340	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	562 - Trans Station	983	13	1	7	7	-	-	-	-	325	624	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	563 - Trans Overhead Lines	1,610	21	1	11	12	-	-	-	-	532	1,023	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	565 - Trans Exp - Wholesale	(0)	(0)								-	-	-															
17	566 - Trans Misc.	3,962	51	3	27	29	-	-	-	-	1,309	2,515	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	567 - Trans Rent Oper	442									151	291	-															
19	568 - Trans Maint Supv & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	569 - Trans Maint Structures	3,478	44	3	24	26	-	-	-	-	1,149	2,208	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	570 - Trans Maint Station Equip	8,190	104	6	56	60	-	-	-	-	2,707	5,200	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	571 - Trans Maint Overhead Lines	161	2	0	1	1	-	-	-	-	53	102	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	572 - Trans Underground Lines	-									-	-	-															
24	**Total Transmission O&M**	31,548	235	15	126	136	0	0	0	0	10,581	20,329	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																												
26	580 - Dist Supv & Eng	2,115	0	0	0	0	0	0	0	0	0	0	0	1,158	0	516	0	154	104	180	2	0	0	0	0	0	0	0
27	581 - Dist Load Dispatching	4,259												4,259														
28	582 - Dist Station	891												891														
29	583 - Dist Overhead Lines	540	0	0	0	0	0	0	0	0	0	0	0	296	0	132	0	39	27	46	0	0	0	0	0	0	0	0
30	584 - Dist Underground Lines	3,887	0	0	0	0	0	0	0	0	0	0	0	2,462	0	1,098	0	328	0	0	0	0	0	0	0	0	0	0
31	585 - Dist Street Lighting	-																		0								
32	586 - Dist Meter	6,525																	6,525									
33	587 - Dist Customer Installation	4,393																4,393										
34	588 - Dist Misc.	23,896	0	0	0	0	0	0	0	0	0	0	0	13,084	0	5,835	0	1,741	1,180	2,036	19	0	0	0	0	0	0	0
35	589 - Dist Rents	1,056	0	0	0	0	0	0	0	0	0	0	0	578	0	258	0	77	52	90	1	0	0	0	0	0	0	0
36	590 - Dist Maint Supv & Eng	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	591 - Dist Maint Structures	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	592 - Dist Maint Station Equip	2,674	0	0	0	0	0	0	0	0	0	0	0	1,464	0	653	0	195	132	228	2	0	0	0	0	0	0	0
39	593 - Dist Maint. Overhead Lines	27,721	0	0	0	0	0	0	0	0	0	0	0	17,556	0	7,830	0	2,336	0	0	0	0	0	0	0	0	0	0
40	594 - Dist Maint. Underground Lines	8,195	0	0	0	0	0	0	0	0	0	0	0	5,190	0	2,315	0	690	0	0	0	0	0	0	0	0	0	0
41	595 - Dist Maint. Line Transformers	206														206												
42	596 - Dist Maint. Street Lighting	7,344														7,344												
43	597 - Dist Maint. Meter	1,789																	1,789									
44	598 - Dist Maint. Misc	1,072	0	0	0	0	0	0	0	0	0	0	0	587	0	262	0	78	53	91	1	0	0	0	0	0	0	0
45	599 - Other Misc. Expense	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**Total Distribution O&M**	96,564	0	0	0	0	0	0	0	0	0	0	0	47,524	0	19,105	0	10,030	9,863	10,015	25	0	0	0	0	0	0	0
47																												
48	901 - Cust Acct Supv	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109	0	0	0	0
49	902 - Meter Reading	241																	241									
50	903 - Customer Records and Collection	62,056																						62,056				
51	904 - Uncollectible Accts	15,473																						15,473				
52	905 - Miscellaneous Cust Accts	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	**Total Customer Accounts Expense**	77,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	241	0	0	0	0	77,638	0	0	0	0
54																												
55	908 - Cust Assistance	-																						0				
56	909 - Misc Advertising	893																						893				
57	910 - Misc. Cust. Serv. & Informational	3,244																						3,244				
58	**Total Customer Service & Info. Expense**	4,137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,137	0	0	0	0
59																												
60	911 - Sales Expense - Supervision	-																						0				
61	912 - Sales Expense - Demo	16,161																						16,161				
62	913 - Sales Expense - Advertising	537																						537				
63	916 - Sales Expense - Misc.	-																						0				
64	**Total Sales Expense**	16,698	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,698	0	0	0	0
65																												
66	920 - A&G Salaries	70,505																				70,505						
67	921 - Office Supplies & Expenses	39,498																				39,498						
68	922 - Admin Exp Transfer	43																				43						
69	923 - Outside Service - Labor	28,980																				28,980						
70	924 - Property Insurance	24,718																					24,718					
71	924.1 - Storm - Whls	-																										0
72	924.1 - Storm - Retail	-																							0			
73	925 - A&G Injuries & Damanages	7,320																				7,320						
74	926 - Pension & Benefits	26,138																				26,138						
75	927 - General & Administration	-																				0						
76	928 - A&G Reg Commission - Retail	6,053																						6,053				
77	928 - A&G Reg Commission - Whls	-																				0						0
78	929 - A&G Duplicate Charges	(1,696)																				(1,696)						
79	930 - Misc. General Expenses	(12,090)																				(12,090)						
80	931 - A&G Rents	25,325																				25,325						
81	935 - A&G Maint. Of General Plant	-																				0						
82	920-935 A&G Other	-																				0						
83	**Total Admin. & General O&M**	214,795	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184,024	24,718	6,053	0	0	0	0
84																												
85	**Total Base -Recoverable O&M**	625,523	32,857	2,935	5,116	14,942	102,441	9,887	8,478	7,757	10,581	20,329	127	47,524	0	19,105	0	10,030	10,104	10,015	25	184,024	24,718	104,527	0	0	0	0
86																												
87	ECCR Clause	118,444																									118,444	
88	ECRC Clause	6,082																									6,082	
89	SPP Clause	78,956																									78,956	
90	Capacity Clause	130,031																									130,031	
91	Fuel Clause	1,861,880																									1,861,880	
92	Fuel Clause	6,200																										6,200
93	**Total Recoverable Clause O&M**	2,201,594	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,195,394	6,200
94																												

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)
95	**Total System per Books**	2,827,117	32,857	2,935	5,116	14,942	102,441	9,887	8,478	7,757	10,581	20,329	127	47,524	0
96															
97	**Clauses Adjustments**														
98	ECCR Clause	(118,444)	0	0	0	0	0	0	0	0	0	0	0	0	0
99	ECRC Clause	(6,082)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	SPP Clause	(78,956)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Capacity Clause	(130,031)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	Fuel Clause	(1,861,880)	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Fuel Clause	(6,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	**Total Clauses Adjustments**	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0	0
105															
106	**Other System Adjustments**														
107	MRC Program	1,127													
108	Remove Reg Assess Fee	(3,872)													
109	Remove Corporate Aircraft	(3,550)													
110	Remove Association & Organization Dues	(97)													
111	Remove Promotional Advertising	(5,177)													
112	Remove 50% Directors & Officers Premium	0													
113	Remove LTIP & SERP	0													
114	Remove Economic Development	(494)													
115	Add Credit Card Fees	0													
116	Add Miscellaneous Interest Expense	1,130													
117	Shift in Solar Assumptions (Notice of Identified Adj.)	(750)				(750)									
118	SOBRA - Remove Solar (Final Settlement Adj.)	(750)				(750)									
119	O&M LTIP, SERP, D&O Liability Insurance Removal (Final Settlem	(18,201)													
120	**Total Other System Adjustments**	(30,633)	0	0	0	(1,500)	0	0	0	0	0	0	0	0	0
121															
122	**Total System Adjustments**	(2,232,227)	0	0	0	(1,500)	0	0	0	0	0	0	0	0	0
123															
124	**Total System Adjusted**	594,890	32,857	2,935	5,116	13,442	102,441	9,887	8,478	7,757	10,581	20,329	127	47,524	0
125															
126															
127	**RETAIL COST OF SERVICE**														
128	**Total System Adjusted**	594,890	32,857	2,935	5,116	13,442	102,441	9,887	8,478	7,757	10,581	20,329	127	47,524	-
129															
130	**Retail Separation Factor**		100.000%	95.212%	97.632%	100.000%	100.000%	93.990%	97.934%	100.000%	70.369%	70.369%	100.000%	100.000%	100.000%
131															
132	**Total Retail Adjusted**	578,867	32,857	2,795	4,995	13,442	102,440	9,293	8,303	7,757	7,445	14,306	127	47,524	-

	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Line No.	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
95	19,105	0	10,030	10,104	10,015	25	184,024	24,718	104,527	0	0	2,195,394	6,200
96													
97													
98	0	0	0	0	0	0	0	0	0	0	0	(118,444)	0
99	0	0	0	0	0	0	0	0	0	0	0	(6,082)	0
100	0	0	0	0	0	0	0	0	0	0	0	(78,956)	0
101	0	0	0	0	0	0	0	0	0	0	0	(130,031)	0
102	0	0	0	0	0	0	0	0	0	0	0	(1,861,880)	0
103	0	0	0	0	0	0	0	0	0	0	0		(6,200)
104	0	0	0	0	0	0	0	0	0	0	0	(2,195,394)	(6,200)
105													
106													
107									1,127				
108									(3,872)				
109							(3,550)						
110							(97)						
111							(5,177)						
112							0						
113							0						
114							(494)						
115									0				
116							1,130						
117													
118													
119							(18,201)						
120	0	0	0	0	0	0	(26,389)	0	(2,745)	0	0	0	0
121													
122	0	0	0	0	0	0	(26,389)	0	(2,745)	0	0	(2,195,394)	(6,200)
123													
124	19,105	0	10,030	10,104	10,015	25	157,635	24,718	101,782	0	0	0	0
125													
126													
127													
128	19,105	-	10,030	10,104	10,015	25	157,635	24,718	101,782	-	-	-	-
129													
130	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	93.203%	100.000%	100.000%	100.000%	100.000%	
131													
132	19,105	-	10,030	10,104	10,015	25	153,483	23,038	101,782	-	-	-	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Subtransmission	(9) Transmission - Radials	(10) Distribution Primary	(11) Distribution Primary (MDS)	(12) Distribution Secondary	(13) Distribution Secondary (MDS)	(14) Distribution Service	(15) Distribution Metering	(16) Lighting Facilities	(17) Distribution IS Equipment	(18) Labor	(19) Energy - Production Total Sales	(20) Retail 100%, Class = # Bills	(21) Retail 100%, Class = Metering	(22) Retail 100%, Class = T&D	(23) Retail 100%, Class = Dist Secondary	(24) Retail 100%, Class = Prod	(25) Retail 100%, Class = Net Plant	(26) Retail 100%, Removed	(27) Wholesale 100%
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Energy	Customer	Customer	Demand	Demand	Demand	Demand/Energy	N/A	N/A
	Juris Separation Factor		Stratified Base, 12CP	Stratified Int, 12CP	Stratified Peaking, 12CP	Stratified Solar, 12CP	12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	Total Avg Sales	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	***System per Books***																										
2																											
3	**Production Plant**																										
4	Bartow CC	39,140	39,140																								
5	Citrus CC	55,167	55,167																								
6	Hines CC	75,423	75,423																								
7	Crystal River 4&5 Coal	131,198	131,198																								
8	Osprey CC	13,591	13,591																								
9	Univ of Florida CC	9,400	9,400																								
10	Energy Storage Equipment	1,645	1,645																								
11	Steam Miscellaneous	98	98																								
12	Other Production Miscellaneous	95	95																								
13	Anclote	40,550		40,550																							
14	Tiger Bay CC	7,939		7,939																							
15	Avon Park CT	0			0																						
16	Bartow CT	3,144			3,144																						
17	Bayboro CT	1,050			1,050																						
18	Debary CT	2,366			2,366																						
19	Higgins CT	34			34																						
20	Intercession City CT	8,769			8,769																						
21	Rio Pinar CT	0			0																						
22	Suwannee CT	2,323			2,323																						
23	Turner CT	0			0																						
24	Charlie Creek Solar	3,266				3,266																					
25	Clearwater Solar	0				0																					
26	Columbia Solar	3,518				3,518																					
27	Debary Solar	2,926				2,926																					
28	Duette Solar	3,260				3,260																					
29	Hamilton Solar	3,750				3,750																					
30	Lake Placid Solar	2,016				2,016																					
31	Osceola Solar	251				251																					
32	Perry Solar	375				375																					
33	Sandy Creek Solar	3,032				3,032																					
34	Santa Fe Solar	3,443				3,443																					
35	St. Pete Pier Solar	52				52																					
36	Suwannee Solar	566				566																					
37	Trenton Solar	3,318				3,318																					
38	Twin Rivers Solar	3,136				3,136																					
39	Bay Trail Solar (CEC)	3,583				3,583																					
40	Fort Green Solar (CEC)	3,538				3,538																					
41	CEC - Other Solar	35,350				35,350																					
42	ECRC - move from Base to Energy	(1,593)	(1,593)																								
43	ECRC - Energy	1,593																								1,593	
44	FUEL - Crystal River Railcars	117	117																								
45	**Production Plant Subtotal**	467,430	324,282	48,489	17,685	75,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,593	0
46																											
47	**Dismantlement**																										
48	Total Production Base - Dismantlement	10,217	10,217																								
49	Total Production Intermediate - Dismantlement	1,213		1,213																							
50	Total Production Peaking Dismantlement	2,050			2,050																						
51	Total Production Solar - Dismantlement	7,118				7,118																					
52	**Total Dismantlement**	20,597	10,217	1,213	2,050	7,118	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																											
54	**Total Production Plant**	488,028	334,499	49,702	19,735	82,499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,593	0
55																											
56	**Transmission Plant**																										
57	350 Trans Land & Land Rights	1,582					632	950																			
58	352 Trans Structures & Improvements	1,495					591	903																			
59	353 Trans Station Equip - Production Base	1,555	1,555																								
60	353 Trans Station Equip - Production Intermediate	96		96																							
61	353 Trans Station Equip - Production Peaking	921			921																						
62	353 Trans Station Equip - Production Solar	1,023				1,023																					
63	353 Trans Station Equip - Transmission	37,999					9,183	28,816																			
64	353.2 Trans Energy Control Center	678					204	474																			
65	354 Trans Towers & Fixtures	1,072					812	260																			
66	355 Trans Poles & Fixtures	86,180					31,720	54,461																			
67	356 Trans OH Conduct & Devices - Primary	999							999																		
68	356 Trans OH Conduct & Devices - Transmission	24,297					8,209	16,088																			
69	357 Trans Underground Conduit	476					395	81																			
70	358 Trans Underground Conductors & Devices	1,749					1,597	153																			
71	359 Trans Roads & Trails	464					460	4																			
72	SPP - Transmission	14,093					4,885	9,208																			
73	SPP - Transmission (Remove from Above)	(14,093)					(4,885)	(9,208)																			
74	**Total Transmission Plant**	160,588	1,555	96	921	1,023	53,803	102,191	999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75																											
76	**Distribution Plant**																										
77	360 Dist Land and Land Rights - Primary	1,428								1,428																	
78	361 Dist Structures & Improvements - Primary	10,227								10,227																	
79	362 Dist Station Equipment - Primary	32,934								32,934																	
80	362 Dist Station Equipment - IS Equipment	108												108													
81	363 Dist Energy Storage Equipment	5,592								5,592																	
82	364 Dist Poles, Towers & Fixtures - Primary	38,223								38,223	0																
83	364 Dist Poles, Towers & Fixtures - Secondary	14,045										14,045	0														
84	364 Dist Poles, Towers & Fixtures - Lighting	4,873														4,873											
85	365 Dist OH Conduct & Devices - Primary	30,927								30,927	0																
86	365 Dist OH Conduct & Devices - Secondary	13,895										13,895	0														
87	365 Dist OH Conduct & Devices - IS Equipment	96												96													
88	366 Dist Underground Conduit - Primary	8,610								8,610	0																
89	366 Dist Underground Conduit - Secondary	0										0	0														
90	367 Dist Underground Conductors & Devices - Primary	27,439								27,439	0																
91	367 Dist Underground Conductors & Devices - Secondary	16,115										16,115	0														
92	368 Dist Line Transformers - Secondary	39,320										39,320	0														
93	369 Dist Services - Services	7,766												7,766													
94	370 Dist Services - Services	11,382												11,382													
95	370 Dist Meter Equipment	27,862													27,862												
96	371 Dist Installs on Customer Premise (Premier Power Service)	2,972													2,972												
97	371.7 Dist Installs on Customer Premise - Large Load Customer																										
98	373 Dist Street Light & Signal Systems - Primary	0								0																	
99	373 Dist Street Light & Signal Systems - Lighting	30,803														30,803											

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
100	SPP - Distribution	27,227								27,227			
101	SPP - Distribution (Remove from Above)	(27,227)								(27,227)			
102	**Total Distribution Plant**	324,617	0	0	0	0	0	0	0	155,381	0	83,375	0
103													
104	**General & Intangible Property**												
105	390 General Structures & Improvements	12,613											
106	391 General Office Furn & Equip	13,120											
107	393 General Stores Equipment	1,313											
108	394 General Tools Shop & Garage Equip	16,089											
109	395 General Laboratory Equip	72											
110	396 General Power Operating Equip	2,701											
111	397 General Communication Equip	17,325											
112	398 General Misc Equip	1,129											
113	301-303 Intangible Plant - Franchise	282											
114	301-303 Intangible Plant - Customer Connect	10,553											
115	301-303 Intangible Plant - Software & Other	25,180											
116	**Total General & Intangible Property**	100,377	0	0	0	0	0	0	0	0	0	0	0
117													
118	**Energy Storage Plant**												
119	387 Battery Storage	0											
120	**Total Energy Storage Plant**	0	0	0	0	0	0	0	0	0	0	0	0
121													
122	**Other Items**												
123	SPP Deferral	(0)											
124	EVSE Park & Plug Reg Asset Amortization	1,851											
125	Storm Capitalization Reg Asset Amortization	1,074											
126	Depreciation Deferral Amortization	581											
127	Meter Amortization	6,281											
128	ECRC True-up Balance Amort.	(0)											
129	ECRC True-up Balance Amort.	0											
130	Rate Case Expense Amortization	234											
131	CCR - ISFSI Amortization	4,821											
132	Dismantlement Reg Asset Amortization	3,816											
133	Vision Florida Reg Asset Amortization	567											
134	Customer Connect Reg Asset Amortization	5,513											
135	FUEL - FPD PPA Buyout Amortization	6,551											
136	FUEL Deferred Fuel Expense	0											
137	Non-Utility Property	1,145											
138	**Total Other Items**	32,435	0	0	0	0	0	0	0	0	0	0	0
139													
140	**Total System per Books**	1,106,044	336,054	49,798	20,656	83,522	53,803	102,191	999	155,381	0	83,375	0
141													
142	**System Adjustments**												
143	Capital Recovery Amortization - Intermediate	1,708		1,708									
144	Capital Recovery Amortization - Peaking	1,817			1,817								
145	COR Reg Asset Amortization	18,752											
146	CCR - ISFSI Amortization	(4,821)											
147	Depreciation Study	44,156	(14,838)	5,009	9,752	187	4,943	9,316		19,500		3,659	
148	Dismantlement Study	14,232	10,542	647	(316)	3,359							
149	ECCR - Intangible Plant - 301-303	0											
150	ECRC Production - Energy	(1,593)											
151	FUEL - FPD PPA Buyout Amortization	(6,551)											
152	FUEL Crystal River Railcars	(117)	(117)										
153	MRC Program	862											
154	Rate Case Expense Amortization	874											
155	SPP - Transmission	(14,093)					(4,885)	(9,208)	0				
156	SPP - Distribution	(27,227)								(14,127)		(12,064)	
157	Non-Utility Property	(1,145)											
149	Anclote Retirement Date Shift / CR 4&5 (Notice of Identified Adj.	(29,817)	2,526	(32,343)									
150	Shift in Solar Assumptions (Notice of Identified Adj.)	(3,069)				(3,069)							
151	Depreciation Study Assumption - Rotable Parts (Notice of Identif	(99)			(99)								
152	Dismantlement Amortization; Change in Reg Asset Balance (Noti	(514)											
153	Dismantlement Accrual - Anclote Retirement Date Shift (Notice o	(323)		(323)									
154	Plant in Service Reduction (Final Settlement Adj.)	(4,344)	(795)				(316)	(596)		(1,991)			
155	Depreciation Adjustments (Final Settlement Adj.)	(76,505)	(17,052)	(1,491)	(212)	(11,736)	(4,943)	(9,316)		(19,500)		(3,659)	
156	Dismantlement - Remove Accrual Increase (Final Settlement Adj.	(13,908)	(10,542)	(323)	316	(3,359)							
157	COR Reg Asset - Begin Amort 2026 (Final Settlement Adj.)	(18,752)											
157	Dismantlement Regulatory Asset Deferral (Final Settlement Adj.)	(3,302)											
158	SOBRA - Remove Solar (Final Settlement Adj.)	(2,798)				(2,798)							
158	**Total System Adjustments**	(126,578)	(30,278)	(27,117)	11,258	(17,417)	(5,201)	(9,804)	0	(16,118)	0	(12,064)	0
159													
160	**Total System Adjusted**	979,466	305,776	22,681	31,914	66,106	48,601	92,387	999	139,263	0	71,311	0
161													
162													
163	**RETAIL COST OF SERVICE**												
164	**Total System Adjusted**	979,466	305,776	22,681	31,914	66,106	48,601	92,387	999	139,263	-	71,311	-
165													
166	**Retail Separation Factor**		100.000%	95.212%	97.632%	100.000%	70.369%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%
167													
168	**Total Retail Adjusted**	933,540	305,776	21,595	31,158	66,106	34,200	65,012	999	139,263	-	71,311	-

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = Metering	Retail 100%, Class = T&D	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Prod	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
100	SPP - Distribution														
101	SPP - Distribution (Remove from Above)														
102	**Total Distribution Plant**	19,352	30,834	35,675	0	0	0	0	0	0	0	0	0	0	0
103															
104	**General & Intangible Property**														
105	390 General Structures & Improvements					12,613									
106	391 General Office Furn & Equip					13,120									
107	393 General Stores Equipment					1,313									
108	394 General Tools Shop & Garage Equip					16,089									
109	395 General Laboratory Equip					72									
110	396 General Power Operating Equip					2,701									
111	397 General Communication Equip					17,325									
112	398 General Misc Equip					1,129									
113	301-303 Intangible Plant - Franchise							282							
114	301-303 Intangible Plant - Customer Connect							10,553							
115	301-303 Intangible Plant - Software & Other					25,180									
116	**Total General & Intangible Property**	0	0	0	0	89,542	0	10,834	0	0	0	0	0	0	0
117															
118	**Energy Storage Plant**														
119	387 Battery Storage						0								
120	**Total Energy Storage Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121															
122	**Other Items**														
123	SPP Deferral													(0)	
124	EVSE Park & Plug Reg Asset Amortization										1,851				
125	Storm Capitalization Reg Asset Amortization												1,074		
126	Depreciation Deferral Amortization									581					
127	Meter Amortization								6,281						
128	ECRC True-up Balance Amort.														
129	ECRC True-up Balance Amort.														
130	Rate Case Expense Amortization												234		
131	CCR - ISFSI Amortization													4,821	
132	Dismantlement Reg Asset Amortization											3,816			
133	Vision Florida Reg Asset Amortization											567			
134	Customer Connect Reg Asset Amortization							5,513							
135	FUEL - FPD PPA Buyout Amortization													6,551	
136	FUEL Deferred Fuel Expense														
137	Non-Utility Property													1,145	
138	**Total Other Items**	0	0	0	0	0	0	5,513	6,281	581	1,851	4,383	1,308	12,518	0
139															
140	**Total System per Books**	19,352	30,834	35,675	0	89,542	0	16,348	6,281	581	1,851	4,383	1,308	14,110	0
141															
142	**System Adjustments**														
143	Capital Recovery Amortization - Intermediate														
144	Capital Recovery Amortization - Peaking														
145	COR Reg Asset Amortization												18,752		
146	CCR - ISFSI Amortization													(4,821)	
147	Depreciation Study	4,035	1,145	3,416		(1,967)									
148	Dismantlement Study														
149	ECCR - Intangible Plant - 301-303					0									
150	ECRC Production - Energy													(1,593)	
151	FUEL - FPD PPA Buyout Amortization													(6,551)	
152	FUEL Crystal River Railcars													0	
153	MRC Program								862						
154	Rate Case Expense Amortization							874							
155	SPP - Transmission													0	
156	SPP - Distribution	(14)	(2)	(1,019)											
157	Non-Utility Property													(1,145)	
149	Anclote Retirement Date Shift / CR 4&5 (Notice of Identified Adj.														
150	Shift in Solar Assumptions (Notice of Identified Adj.)														
151	Depreciation Study Assumption - Rotable Parts (Notice of Identif														
152	Dismantlement Amortization; Change in Reg Asset Balance (Noti											(514)			
153	Dismantlement Accrual - Anclote Retirement Date Shift (Notice o														
154	Plant in Service Reduction (Final Settlement Adj.)							(645)							
155	Depreciation Adjustments (Final Settlement Adj.)	(4,035)	(1,145)	(3,416)											
156	Dismantlement - Remove Accrual Increase (Final Settlement Adj.														
157	COR Reg Asset - Begin Amort 2026 (Final Settlement Adj.)												(18,752)		
157	Dismantlement Regulatory Asset Deferral (Final Settlement Adj.)											(3,302)			
158	SOBRA - Remove Solar (Final Settlement Adj.)														
158	**Total System Adjustments**	(14)	(2)	(1,019)	0	(1,967)	0	229	862	0	0	(3,816)	0	(14,110)	0
159															
160	**Total System Adjusted**	19,338	30,832	34,656	0	87,575	0	16,577	7,143	581	1,851	567	1,308	(0)	0
161															
162															
163	**RETAIL COST OF SERVICE**														
164	**Total System Adjusted**	19,338	30,832	34,656	-	87,575	-	16,577	7,143	581	1,851	567	1,308	(0)	-
165															
166	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
167															
168	**Total Retail Adjusted**	19,338	30,832	34,656	-	85,268	-	16,577	7,143	581	1,851	567	1,308	(0)	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)
Line No.	OTHER TAXES	Total	Labor	Net Total Plant	Transmission	Subtransmission	Distribution Primary	Retail 100%, Removed
	Classification		N/A	Demand/Energy	Demand	Demand	Demand	N/A
	Juris Separation Factor		Derived - Labor OM	Derived - Net Plant	12CP	12CP	100% Retail	100% Retail
1	***System per Books***							
2								
3	Property Tax	206,123		194,874	1,424	2,684	7,141	
4	ECRC Property Tax (Reclass to Energy)	(108)		(108)				
5	ECRC Property Tax	108						108
6	Payroll Tax	16,879	16,879					
7	Gross Receipts Tax	133,796						133,796
8	Franchise Fees	140,225						140,225
9	Municipal License - Electric							
10	Highway Use Tax							
11	Electric Power Tax							
12	Highway Use Tax							
13	Sales Tax	0		0				
14								
15	**Total System per Books**	497,023	16,879	194,767	1,424	2,684	7,141	274,129
16								
17	**System Adjustments**							
18	ECRC Property Tax	(108)						(108)
19	SPP Property Tax	(11,249)			(1,424)	(2,684)	(7,141)	
20	Gross Receipts Tax	(133,796)						(133,796)
21	Franchise Fees	(140,225)						(140,225)
22	Plant in Service Reduction (Final Settlement Adj	(667)		(667)				
23	**Total System Adjustments**	(286,045)	0	(667)	(1,424)	(2,684)	(7,141)	(274,129)
24								
25	**Total System Adjusted**	210,978	16,879	194,099	0	0	0	0
26								
27								
28	**RETAIL COST OF SERVICE**							
29	**Total System Adjusted**	210,978	16,879	194,099	0	0	0	0
30								
31	**Retail Separation Factor**		97.366%	92.138%	70.369%	70.369%	100.000%	100.000%
32								
33	**Total Retail Adjusted**	195,274	16,434	178,839	-	-	-	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)
Line No.	**INCOME TAXES** **Permanent & Temporary Differences**	**Federal**	**State**
1	Permanent Differences:		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	22,278	22,278
12			
13	Temporary Differences:		
14	Book Depreciation	1,077,630	1,077,630
15	Tax Depreciation	(1,514,265)	(1,514,265)
16	CIAC	30,000	30,000
17	Tax Gain (Loss) for COR/Salvage	(125,681)	(125,681)
18	Tax Gain/Loss for COR/Salvage - Manual Adjustment	84,290	84,290
19	Amort of Intercompany Gain	1,152	1,152
20	NonCash O/H Basis - DEF	-	-
21	Equip Repairs - Annual Adj	(115,070)	(115,070)
22	T&D Repairs - Annual Adj	(208,760)	(208,760)
23	Pension Plan Exp Underfunded	-	-
24	Pension Plan Contribution	-	-
25	ECCR Current Period Deferral	(0)	(0)
26	ECCR Prior Period Amortization	0	0
27	ECRC Current Period Deferral	0	0
28	ECRC Prior Period Amortization	0	0
29	Fuel Over/Under Recovery	0	0
30	Fuel - Prior Period Amortization	15,803	15,803
31	DSM/EE Amortization	-	-
32	DEF - Amortization of Customer Connect Reg Asset	5,513	5,513
33	DOE Reimbursement	4,821	4,821
34	Storm Cash Forecast Inflow	-	-
35	EVSE Amortization	1,851	1,851
36	Tax Interest Capitalized	39,516	39,516
37	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
38	Loss on Reacq. Debt Amortization	107	107
39	Loss on Reacq. Debt Amortization - DEF	839	839
40	CR3 Securitization	60,560	60,560
41	AFUDC Interest	(2,138)	(2,138)
42	Deferred Rate Case Expense Amortization	234	234
43	DEF - Non AMI Meter Amortization	6,281	6,281
44	DEF - DOE Reimbursement NDTF Amortization	-	-
45	DEF - ISFSI DOE Reimbursement Amort	-	-
46	DEF - Dismantlement Retail Reg Asset	3,816	3,816
47	DEF - Storm Capitalization Reg Asset Amort	1,074	1,074
48	DEF - Vision Florida Amortization	567	567
49	DEF - Vision Florida Carrying Cost	-	-
50	DEF - Vision Florida Depreciation Deferral	-	-
51	DEF - Vision Florida O&M Deferral	-	-
52	DEF - Vision Florida Prop Tax Deferral	-	-
53	DEF - DSM Amortization	4,375	4,375
54	DEF - ARO Depreciation Deferral	(1,689)	(1,689)
55	DEF - Property Gains/Losses Deferral	(1,323)	(1,323)
56	DEF - SPP Clause Prior Year Amortization	-	-
57	Subtotal	(652,210)	(652,210)
58	State Only Temporary Differences:		
59	Bonus Depreciation		(21,362)
60	Total	(652,210)	(673,572)

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)
Line No.	**INCOME TAXES** **Permanent & Temporary Differences**	**Federal**	**State**
61			
62	Direct Tax Adjustments:		
63	Deferred ARAM	(129)	
64	Deferred Federal True-Up	-	
65	Deferred Audit Adjustment	-	
66	Tax Basis Balance Sheet	-	
67	Deferred Other	-	
68	Deferred NOL Adjustment	-	
69	Deferred R&D Credits	(300)	
70	Other	(105)	
71	Subtotal	(534)	-
72	EDIT Protected ARAM Amort. (Retail)	(21,511)	
73	EDIT Protected ARAM Amort. (OATT)	(833)	
74	EDIT Unprotected 5-year Amort. (Retail)	-	
75	EDIT Unprotected 5-year Amort. (OATT)	(871)	
76	Subtotal	(23,216)	-
77	Total	(23,750)	-
78			
79	Federal NOL Adjustment:		
80	Current NOL Adjustment	-	
81	Total	-	-
82			
83	Investment Tax Credit		
84	Total Investment Tax Credit Amortization	(1,012)	
85	Total	(1,012)	-
86			
87	Production Tax Credit		
88	Total Production Tax Credit Amortization	(64,563)	
89	Shift in Solar Assumptions (Notice of Identified Adj.)	3,472	
90	SOBRA - Remove Solar (Final Settlement Adj.)	3,472	
91	Total	(57,618)	-
92			
93	Company & FPSC Adjustments		
94	Parent Debt Tax Adjustment (System) (Final Settlement Adj.)	(7,444)	
95	Parent Debt Tax Adjustment (Retail) (Final Settlement Adj.)	(7,444)	
96			
97	Interest Expense Deduction		
98	Interest Expense	(455,725)	
99	Total	(455,725)	-

DUKE ENERGY FLORIDA
JURISDICTIONAL SEPARATION STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)						(8)	(9)	(10)	(11)
Line No.	CAPITAL STRUCTURE	System Per Books	Tax Proration Adjustment	System per Books Adjusted	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Notice of Identified Adjustments - Pro Rata Adjustments	Notice of Identified Adjustments - ADIT Impact	Final Settlement - Pro Rata Adjustments	Final Settlement - Tax Proration Adjustment	Final Settlement - ADIT Impact	Adjusted Retail	Ratio	Cost Rate	Weighted Cost
1	Common Equity	11,380,605	2,829	11,383,434	10,489,465	(1,015,082)	(107,831)	(72,669)	-	(297,860)	(7)	-	8,996,015	45.57%	10.30%	4.69%
2	Long Term Debt	9,937,274	2,470	9,939,744	9,159,152	(905,276)	99,446	(64,808)	-	(265,639)	(6)	-	8,022,869	40.64%	4.49%	1.82%
3	Short Term Debt	(38,677)	(10)	(38,686)	(35,648)	4,340	(8,737)	311	-	1,273	0	-	(38,461)	-0.19%	3.25%	-0.01%
4	Customer Deposits - Active	173,411	43	173,454	173,454	(16,960)	-	(1,214)	-	(4,977)	(0)	-	150,303	0.76%	2.61%	0.02%
5	Customer Deposits - Inactive	1,666	0	1,667	1,667	(163)	-	(12)	-	(48)	(0)	-	1,444	0.01%	0.00%	0.00%
6	Investment Tax Credits	246,828	61	246,889	227,500	(22,244)	-	(1,592)	-	(6,527)	(0)	-	197,136	1.00%	7.56%	0.08%
7	Deferred Income Taxes	3,216,299	(5,394)	3,210,906	2,958,745	(269,978)	(197,581)	(19,328)	3,966	(79,348)	14	14,699	2,411,191	12.21%	0.00%	0.00%
8																
9	Total	24,917,406	-	24,917,406	22,974,335	(2,225,363)	(214,702)	(159,312)	3,966	(653,126)	-	14,699	19,740,498	100.00%		6.61%

Instructions and Inputs:

1. **LINKS TO E-SCHEDULE FILE:**
   a. EPIS - Secondary:

368 Dist Line Transformers - Secondary	Distribution Secondary	1,379,693	This amount links to E-Schedule file "Procedures & Inputs" tab, which then links to "E-14B" tab
Total Distribution Plant	Distribution Secondary	2,777,318	This amount links to E-Schedule file "Procedures & Inputs" tab, which then links to "E-14B" tab

   b. Other Revenue - Equip Rental - Secondary:

454 Rent Non-Lighting Equipment	Distribution Secondary	7,228	This amount links to E-Schedule file "Procedures & Inputs" tab, which then links to "E-14C" tab

   c. Customer Billing Cost:

903 - Customer Records and Collection	Retail 100%, Class = # Bills	62,056	This amount links to E-Schedule file "Procedures & Inputs" tab, which then links to "E-10(10)" tab

   d. EPIS - Lighting Facilities FERC acct 373:

373 Dist Street Light & Signal Systems - Lighting	Total	729,914	This amount links to E-Schedule file "Procedures & Inputs" tab, which then links to "E-14F Part 2e." tab

   e. Links to "Procedures & Inputs" tab in E-Schedule file:

	PRESENT RATES						
	Total Retail	RS	GS-1	GS-2	GSD, SS-1	CS, SS-3	IS, SS-2
Gross Plant	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950
Net Plant	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788
Rate Base	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135
O&M	578,867	359,893	30,775	2,576	106,841	443	16,205
Revenue Credits	51,809	41,718	3,185	288	4,621	11	424
Return Earned	1,153,081	804,498	91,698	2,846	266,570	690	25,232

Weighted Average Cost of Equity	4.69%
Weighted Average Cost of Debt	1.84%
Weighted Average Cost of Capital	6.53%
Weighted Average Cost of Capital - Pretax	
Income Tax Rate	25.345%
Revenue Tax Rate	0.000%
NOI multiplier excluding bad debt impact	1.34
Bad Debt Expense Rate	0.2816%
NOI multiplier with bad debt impact	1.3433

2. **INPUTS:**
   a. Input the following:

DOCKET NO: 20250113-EI
JURISDICTIONAL SEPARATION STUDY
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD
2025
Year 2025

Column number for lookup formulas -> REG FL Reports	65
Statutory Income Tax Rate - State	5.500%
Statutory Income Tax Rate - Federal	21.000%
Statutory Income Tax Rate - Combined	25.345%
Production Capacity = CP Component	75%

Production Capacity = AD Component 25%

Minimum Distribution System (MDS) Percentages:
364 Dist Poles, Towers & Fixtures - Primary
364 Dist Poles, Towers & Fixtures - Secondary
365 Dist OH Conduct & Devices - Primary
365 Dist OH Conduct & Devices - Secondary
366 Dist Underground Conduit - Primary
366 Dist Underground Conduit - Secondary
367 Dist Underground Conductors & Devices - Primary
367 Dist Underground Conductors & Devices - Secondary
368 Dist Line Transformers - Secondary

Input CEC Revenue -

3. LINKED FILES:

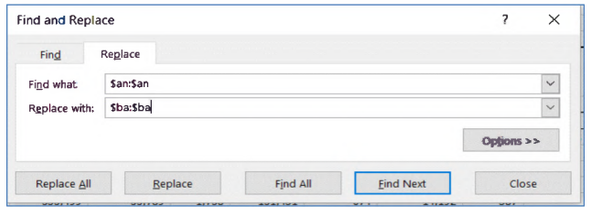
a. There should be links to the following files. Confirm these files in Edit Data->Links.
1.) Schedule E-10 -> this file provides the retail/wholesale separation factors and the class allocation factors
2.) Forecast file -> this file provides the REG FL UI time across output reports.
3.) Labor Budget -> this file provides the labor dollars in O&M which is used for the labor allocator
4.) Revenue Forecast -> links in to part b. below.

b. Link Retail Revenue by Rate Class from E-Schedule File here (ensure the referenced column is correct). This links to 8-Elec Rev tab.
Enter 1 to override revenue rate class allocator from E-schedule file with allocators manually calculated here: 1

	Revenue File	7-Class Rev	Difference	per E-8	EV MRC Pro	Plus EV Off-Peak credit
- Residential	1,879,672	1,882,714	(3,042)	1,925,890	359	(620)
- Gen Service Non Demand	192,109	192,420	(311)	196,116		
- Gen Service 100% L.F.	8,774	8,788	(14)	9,055		
- Gen Service Demand	625,896	626,909	(1,013)	646,521	492	
- Large Load Customer	-	0	-	-		
- Gen Service Curtailable	1,991	1,994	(3)	2,078		
- Gen Service Interruptible	71,692	71,808	(116)	75,119		
- Lighting Energy	11,128	11,146	(18)	11,302		
Lighting Facilities						
Subtotal	2,791,262	2,795,780	(4,518)	2,866,080	852	

Billed	2,814,989
Unbilled	7,320
	2,822,309

c. Select all Schedules 3-12. Then find and replace the column from the source reports to ensure the correct year is referenced in all sumif formulas
(example, highlight worksheets, then find & replace $BN:$BN with $BA:$BA - be sure to include the dollar sign)



e. Go to all COS pages and ensure all yellow cells have zeros. If not, add/update as needed.

4. FPSC ADJUSTMENTS:

a. The following are the names of the FPSC adjustments and their respective row number in the wide reports #4. These are used in "offset" formulas in the COS pages.
Add or Change FPSC Adjustments as needed below. Then copy formulas across. **You must COPY the formula on the tab it refers to.** Do not drag formula down for adjustment sections on FPSC adjustments

	EPIS	A/D	CWIP	WC	O&M	Depr Exp	Other Tax
ARO	4	4	#N/A	4	#N/A	#N/A	#N/A
Capital & Operating leases	504	461	#N/A	700	#N/A	#N/A	#N/A
Capital Recovery Reserve Impact	#N/A	918	#N/A	#N/A	#N/A	#N/A	#N/A
Capital Recovery Reg Asset	#N/A	#N/A	#N/A	1,396	#N/A	#N/A	#N/A
Capital Recovery Amortization	#N/A	#N/A	#N/A	#N/A	#N/A	4	#N/A
CCR	#N/A	#N/A	#N/A	2,092	4	447	#N/A
CEC 2.0 Subscription Revenue	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Clause Under-Recovery	#N/A	#N/A	#N/A	2,788	#N/A	#N/A	#N/A
COR Reg Asset	#N/A	#N/A	#N/A	3,484	#N/A	890	#N/A
Corporate Aircraft Allocation	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
CWIP - AFUDC	#N/A	#N/A	4	#N/A	#N/A	#N/A	#N/A
Depreciation Study	#N/A	1,375	#N/A	#N/A	#N/A	1,333	#N/A
Derivatives	#N/A	#N/A	#N/A	4,180	#N/A	#N/A	#N/A
Directors & Officers Premium	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Depreciation Study	#N/A	1,375	#N/A	#N/A	#N/A	1,333	#N/A
Dismantlement Study	#N/A	1,832	#N/A	#N/A	#N/A	1,776	#N/A
ECCR	1,004	2,289	#N/A	4,876	1,684	2,219	#N/A
Economic Development Program	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
ECRC	1,504	2,746	86	5,572	2,804	2,662	4
Electrical Vehicle Charging Stations	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Employee Related	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Franchise Fee & Gross Rec Tax - TOI	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Franchise Fee & Gross Rec Tax Revenue	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
FUEL	2,004	3,203	#N/A	6,268	3,364	3,105	#N/A
Imputed Off Balance Sheet Obligations	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Inst./Promotional Advertising	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Investments Earning a Return	#N/A	#N/A	#N/A	6,964	#N/A	#N/A	#N/A
Jobbing Accounts	#N/A	#N/A	#N/A	7,660	#N/A	#N/A	#N/A
Miscellaneous Interest Expense	#N/A	#N/A	#N/A	#N/A	4,484	#N/A	#N/A
MRC Program	#N/A	#N/A	#N/A	8,356	5,044	3,548	#N/A
Non-Regulated and Miscellaneous	2,504	3,660	168	9,052	#N/A	3,991	#N/A
Nuclear	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Parent Debt Adjustment	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Rate Case Expense	#N/A	#N/A	#N/A	9,748	#N/A	4,434	#N/A
Rate Case Regulatory Asset	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Remove Assoc/Organization Dues	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Remove Economic Development	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

SPP - 354 Trans Towers & Fixtures	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A	
SPP - 355 Trans Poles & Fixtures	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A	
SPP - 355 Trans Poles & Fixtures Veg (SPP)	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A	
SPP - 356 Trans Overhead Conductors & Devices	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A	
SPP - 356 Trans Overhead Conductors & Devices (Veg)	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A	
SPPCRC		3,004		4,117		250	#N/A			7,284		4,877		190				
Storm Cost Recovery	#N/A		#N/A		#N/A			10,444		7,844	#N/A		#N/A					
Storm Reserve Study	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A					
Storm	#N/A		#N/A		#N/A		#N/A		#N/A		#N/A		#N/A					