

Dianne M. Triplett DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule C, for Test Years 2025, 2026, and 2027 – Net Operating Income.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 25 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

CERTIFICATE OF SERVICE Docket No. 20240025-EI

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

/s/ Dianne M. Triplett
Dianne M. Triplett

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BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20240025-EI

MINIMUM FILING REQUIREMENTS

SECTION C - NET OPERATING INCOME SCHEDULES

PROJECTED TEST YEARS 2025, 2026 & 2027



Duke Energy Florida, LLC Docket # 20240025-EI

Section C - Net Operating Income Schedules Projected Test Year 2025, 2026 & 2027

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Duke Energy Florida, LLC Docket # 20240025-EI

Section C - Net Operating Income Schedules Projected Test Year 2025, 2026 & 2027

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FLORIDA PUBLIC SERVICE COMMISSION	·		lation of jurisdiction	, ,			Type of Data Show				
COMPANY: Duke Energy Florida, LLC	t	est year, the pric	or year, and the mo	st recent historical	year.		X Projected Test Year 3 Ended 12/31/202 Projected Test Year 2 Ended 12/31/202 Projected Test Year 1 Ended 12/31/202				
DOCKET NO.: 20240025-EI							Prior Year Ended Historical Year End	12,	2/31/2024 2/31/2023		
			(60001-)				Witness: O'Hara, A	Aquilina, Olivier			
			(\$000's)								
	(1)	(2)	(3)	(4)	(5)	(6) Commission	(7) Company	(8)			
Line	Total Company	Non- Electric	Total Electric	Jurisdictional	Jurisdictional Amount	Jurisdictional Adjustments	Jurisdictional Adjustments	Adjusted Juris. Amt			
No.	Per Books	Utility	(1) - (2)	Factor	(3) * (4)	(Sched C-2)	(Sched C-2)	(5)+(6)+(7)			
1											
2 Operating Revenues: 3 Sales of Electric Energy	5,438,632		5,438,632	Various	5,418,721	(2,583,572)	35,397	2,870,546			
4 Other Operating Revenues	380,384		380,384	Various	152,841	(2,363,372)	55,597 0	2,870,346 152,841			
5 Total Operating Revenues	5,819,016	_	5,819,016	Various	5,571,562	(2,583,572)	35,397	3,023,386			
6	-,,-		-,,-		-,- ,	(//- /	,	-,,			
7							52				
8 Operating Expenses:			-								
9 Fuel and Net Interchange	1,750,949		1,750,949	Various	1,742,957	(1,742,957)	0	0			
10 Other Operation and Maintenance Expense	897,676		897,676	Various	874,373	(209,419)	1,222	666,176			
11 Depreciation and Amortization	1,230,163		1,230,163	Various	1,169,837	(89,720)	100,268	1,180,386			
12 Taxes Other than Income	532,791		532,791	Various	512,295	(291,680)	0	220,615			
13 Current/Deferred Income Taxes - Federal and State	84,349		84,349	Various	60,842	(44,680)	(17,275)	(1,113)			
14 (Gain)/Loss on Disposition of Utility Property	4,495,929		4 405 030		4 360 305	(982)	84,216	(982)			
15 Total Operating Expenses 16	4,495,929		4,495,929		4,360,305	(2,379,438)	84,216	2,065,082			
17											
18 Net Operating Income	1,323,086		1,323,086		1,211,257	(204,134)	(48,819)	958,304			

FLORIDA PUBLIC SERVICE COMMISSION			lation of jurisdiction				Type of Data Shov		12/24/2027
COMPANY: Duke Energy Florida, LLC	t	est year, the pric	or year, and the mo	st recent historical	year.	X	Projected Test Yea Projected Test Yea	ar 2 Ended 1	12/31/2027 12/31/2026
DOCKET NO.: 20240025-EI	Projected Test Year 1 E								d 12/31/2025 12/31/2024 12/31/2023
			(¢000¦s)				Witness: O'Hara, A	Aquilina, Olivier	r
			(\$000's)						
	(1)	(2)	(3)	(4)	(5)	(6) Commission	(7) Company	(8)	
	Total	Non-	Total		Jurisdictional	Jurisdictional	Jurisdictional	Adjusted	
Line	Company	Electric	Electric	Jurisdictional	Amount	Adjustments	Adjustments	Juris. Amt	
No.	Per Books	Utility	(1) - (2)	Factor	(3) * (4)	(Sched C-2)	(Sched C-2)	(5)+(6)+(7)	
2 Opposition Browning									
2 Operating Revenues:3 Sales of Electric Energy	5,462,472		F 462 472	Various	E 442 224	(2.612.772)	27,752	2,857,304	
3 Sales of Electric Energy4 Other Operating Revenues	365,705		5,462,472 365,705	Various	5,442,324 149,451	(2,612,772)	27,752	2,857,304 149,451	
5 Total Operating Revenues	5,828,178		5,828,178	various	5,591,776	(2,612,772)	27,752	3,006,755	
6	3,020,170		3,020,170		3,331,770	(2,012,772)	27,732	3,000,733	
7									
8 Operating Expenses:			_						
9 Fuel and Net Interchange	1,849,240		1,849,240	Various	1,839,698	(1,839,698)	0	0	
10 Other Operation and Maintenance Expense	855,648		855,648	Various	833,301	(210,128)	1,167	624,340	
11 Depreciation and Amortization	1,181,428		1,181,428	Various	1,125,105	(78,696)	89,886	1,136,295	
12 Taxes Other than Income	518,110		518,110	Various	499,202	(289,559)	0	209,642	
13 Current/Deferred Income Taxes - Federal and State	120,633		120,633	Various	97,913	(34,436)	(16,550)	46,927	
14 (Gain)/Loss on Disposition of Utility Property	-		-		0	(1,137)	0	(1,137)	
15 Total Operating Expenses	4,525,059		4,525,059		4,395,218	(2,453,653)	74,503	2,016,068	
16									
17									
18 Net Operating Income	1,303,119		1,303,119		1,196,558	(159,119)	(46,751)	990,688	

FLO	RIDA PUBLIC SERVICE COMMISSION			lation of jurisdiction				Type of Data Shown: Projected Test Year 3 Ended 12/31/2			
CON	MPANY: Duke Energy Florida, LLC	t	est year, the pric	or year, and the mo	st recent historical	year.		Projected Test Yea Projected Test Yea Projected Test Yea	ar 2 Ended	12/31/2027 12/31/2026 12/31/2025	
DOC	KET NO.: 20240025-EI					12/31/2023 12/31/2024 12/31/2023					
				(\$000's)			,	Witness: O'Hara, A	Aquilina, Olivid	er	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No		Total Company Per Books	Non- Electric Utility	Total Electric (1) - (2)	Jurisdictional Factor	Jurisdictional Amount (3) * (4)	Commission Jurisdictional Adjustments (Sched C-2)	Company Jurisdictional Adjustments (Sched C-2)	Adjusted Juris. Amt (5)+(6)+(7)	_	
1											
2	Operating Revenues:										
3	Sales of Electric Energy	5,515,451		5,515,451	Various	5,495,587	(2,677,232)	4,806 0	2,823,161		
4 5	Other Operating Revenues Total Operating Revenues	342,434 5,857,886		342,434 5,857,886	Various	146,624 5,642,211	(2,677,232)	4,806	146,624 2,969,785		
5	rotal Operating Revenues	3,037,000	-	3,637,660		5,042,211	(2,077,232)	4,800	2,909,763		
7											
8	Operating Expenses:			_							
9	Fuel and Net Interchange	1,998,112		1,998,112	Various	1,986,289	(1,986,289)	0	0		
10	Other Operation and Maintenance Expense	829,005		829,005	Various	807,644	(210,683)	1,127	598,089		
11	Depreciation and Amortization	1,106,044		1,106,044	Various	1,054,589	(51,371)	77,609	1,080,827		
12	Taxes Other than Income	497,023		497,023	Various	480,049	(284,161)	0	195,889		
13	Current/Deferred Income Taxes - Federal and State	162,774		162,774	Various	144,055	(25,398)	(19,023)	99,634		
14	(Gain)/Loss on Disposition of Utility Property	-		-		0	(1,323)	0	(1,323)		
15	Total Operating Expenses	4,592,958		4,592,958		4,472,627	(2,559,226)	59,714	1,973,115	=	
16											
17										_	
18	Net Operating Income	1,264,928		1,264,928		1,169,584	(118,006)	(54,907)	996,671	∃	

FLORIDA PU	JBLIC SERVICE COMMISSION			lation of jurisdiction				Type of Data Show Projected Test Yea	12/31/2027	
COMPANY:	Duke Energy Florida, LLC	te	est year, the pric	or year, and the mo	st recent historical	year.		Projected Test Yea	ar 2 Ended	12/31/2026
DOCKET NO	D.: 20240025-EI				Projected Test Year 1 Ended X Prior Year Ended Historical Year Ended			12/31/2025 12/31/2024 12/31/2023		
				(\$000's)			,	Witness: O'Hara, A	Aquilina, Olivi	er
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.		Total Company Per Books	Non- Electric Utility	Total Electric (1) - (2)	Jurisdictional Factor	Jurisdictional Amount (3) * (4)	Commission Jurisdictional Adjustments (Sched C-2)	Company Jurisdictional Adjustments (Sched C-2)	Adjusted Juris. Amt (5)+(6)+(7)	
1		r er books	Othicy	(1) - (2)	ractor	(3) (4)	(Scried C-2)	(Scried C-2)	(3)1(0)1(7)	=
2 Oper	rating Revenues:									
	of Electric Energy	6,619,536		6,619,536	Various	6,541,884	(3,734,824)	0	2,807,061	
	r Operating Revenues	325,264		325,264	Various	145,999	0	0	145,999	
5 Total	Operating Revenues	6,944,799	-	6,944,799		6,687,884	(3,734,824)	-	2,953,060	<u> </u>
6										
7										
	ating Expenses:			-						
	and Net Interchange	3,038,666		3,038,666	Various	2,995,493	(2,995,493)	0	0	
	r Operation and Maintenance Expense	907,649		907,649	Various	883,680	(340,272)	0	543,409	
	eciation and Amortization	924,524		924,524	Various	868,395	10,310	0	878,704	
	s Other than Income	532,026		532,026	Various	516,257	(331,824)	0	184,433	
	ent/Deferred Income Taxes - Federal and State	208,004		208,004	Various	189,207	(17,922)	0	171,285	
	n)/Loss on Disposition of Utility Property					5 453 033	(1,291)	0	(1,291)	
	Operating Expenses	5,610,869		5,610,869		5,453,032	(3,676,492)	-	1,776,540	
16 17										
	Operating Income	1,333,931		1,333,931		1,234,851	(58,332)		1,176,520	-
10 1461.0	Sperating meditie	1,333,331		1,333,331		1,234,031	(30,332)		1,170,320	≡ .

FLOF	RIDA PUBLIC SERVICE COMMISSION			lation of jurisdiction				Type of Data Show		42/24/2027
COM	IPANY: Duke Energy Florida, LLC	te	est year, the pric	or year, and the mo	st recent historical	year.		Projected Test Yea Projected Test Yea Projected Test Yea	ar 2 Ended	12/31/2027 12/31/2026 12/31/2025
DOC	KET NO.: 20240025-EI							Prior Year Ended Historical Year End		12/31/2024 12/31/2023
				(¢000¦a)			,	Witness: O'Hara, A	Aquilina, Olivie	er
				(\$000's)						
		(1)	(2)	(3)	(4)	(5)	(6) Commission	(7) Company	(8)	
		Total	Non-	Total		Jurisdictional	Jurisdictional	Jurisdictional	Adjusted	
Line		Company	Electric	Electric	Jurisdictional	Amount	Adjustments	Adjustments	Juris. Amt	
No.		Per Books	Utility	(1) - (2)	Factor	(3) * (4)	(Sched C-2)	(Sched C-2)	(5)+(6)+(7)	
1										
2	Operating Revenues:									
3	Sales of Electric Energy	6,586,002		6,586,002	Various	6,437,722	(3,720,173)	0	2,717,549	
4	Other Operating Revenues	314,147		314,147	Various	136,275	(1,193)	0	135,082	_
5	Total Operating Revenues	6,900,149	-	6,900,149		6,573,996	(3,721,366)		2,852,631	
6										
7										
8	Operating Expenses:			-						
9	Fuel and Net Interchange	2,823,194		2,823,194	Various	2,742,639	(2,742,639)	0	0	
10	·	1,148,466		1,148,466	Various	1,123,450	(569,079)	0	554,371	
	Depreciation and Amortization	829,702		829,702	Various	778,032	(37,045)	0	740,987	
	Taxes Other than Income	479,388		479,388	Various	467,607	(324,436)	0	143,171	
	Current/Deferred Income Taxes - Federal and State	253,646		253,646	Various	223,942	(10,806)	0	213,137	
14	(Gain)/Loss on Disposition of Utility Property	-		-		0	(1,339)	0	(1,339)	•
15	Total Operating Expenses	5,534,396		5,534,396		5,335,670	(3,685,343)	-	1,650,326	
16										
17		4 265		1 265		4 222 227	(20.000)		4 202 225	
18	Net Operating Income	1,365,753		1,365,753		1,238,327	(36,022)	-	1,202,305	•

FLORID	A PUBLIC SERVICE COMMISSION		•		e of net operatin	-			Type of Data Sh		12/21/2027
COMPA	ANY: Duke Energy Florida, LLC		a	nd the most rece	he test year, the pent historical year	. Provide the			Projected Test Y	ear 2 Ended	12/31/2027 12/31/2026
DOCKE	T NO.: 20240025-EI		d	etails of all adjus	tments on Sched	ule C-3.			Projected Test Y Prior Year Ended Historical Year E	d	12/31/2025 12/31/2024 12/31/2023
									Witness: O'Hara	a, Aquilina, Olivier	
					(\$000	s)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		_				COM	IMISSION AD	IUSTMENTS			
Line No.		Jurisdictional Amount Schedule C-1 (Column 5)	ECCR	ECRC	FUEL	CCR	SPPCRC	Non-Regulated and Miscellaneous	Corporate Aircraft	Promotional Advertising	Directors & Officers Liability Insurance
1 2	Operating Revenues:										
3	Sales of Electric Energy	5,418,721	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)	0	0	0	0
4	Other Operating Revenues	152,841	0	0	0	0	0	0	0	0	0
5 6 7	Total Operating Revenues	5,571,562	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)	0	0	0	0
8	Operating Expenses:										
9	Fuel and Net Interchange	1,742,957	0	0	(1,731,565)	(11,392)	0	0	0	0	0
10	Other Operation and Maintenance	874,373	(121,942)	(6,300)	0	0	(71,378)		(3,455)	(5,038)	
11	Depreciation and Amortization Taxes Other than Income	1,169,837	0	(1,593)	(6,643)	(4,821)	(75,584)	, , ,	0	0	0
12 13	Curr/Def Income Taxes'	512,295 60,842	(2,104)	(108) (713)	0 (990)	0 (1,614)	(21,341) (59,680)		876	0 1,277	0
14	(Gain)/Loss on Disp of Utility Prop	00,842	(2,104)	(713)	(990)	(1,614)	(39,060)	0	0	1,277	0
15 16 17	Total Operating Expenses	4,360,305	(124,046)	(8,714)	(1,739,198)	(17,827)	(227,982)		(2,579)	(3,761)	
18	Net Operating Income	1,211,257	(6,198)	(2,100)	(2,917)	(4,755)	(175,789)	806	2,579	3,761	0

FLORI	DA PUBLIC SERVICE COMMISSION			Provide a schedul					Type of Data Sho				
COM	PANY: Duke Energy Florida, LLC			most recent histo		prior year, and the ethe details of all			Projected Test Ye Projected Test Ye		12/31/2027 12/31/2026		
	,			adjustments on So	chedule C-3.				Projected Test Ye		12/31/2025		
DOCK	ET NO.: 20240025-EI								Prior Year Ended Historical Year En		12/31/2024 12/31/2023		
								 -	Tilstofical Teal Li	lucu	12/31/2023		
					(5	6000's)		,	Witness: O'Hara,	Aquilina, Olivier			
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
			COMMISSION ADJUSTMENTS										
Line No.		Organization Dues	Miscellaneous Interest Expense	Economic Development	Parent Debt Adjustment	Interest Synchronization	LTIP & SERP	Gain/Loss On Disposition & Other	Storm Cost Recovery	Revenue Tax	TOTAL COMMISSION ADJUSTMENTS		
1													
2	Operating Revenues:												
3	Sales of Electric Energy	0	0	0	0	0	0	0	0	(274,046)	(2,583,572		
4	Other Operating Revenues	0		0	0	0	0	0	0		0		
5	Total Operating Revenues	0	0	0	0	0	0	0	0	(274,046)	(2,583,572		
6													
7													
8	Operating Expenses:	0	0	0	0	0	0	0	0	0	(4.742.057		
9 10	Fuel and Net Interchange Other Operation and Maintenance	0 (95		0 (481)	0	0	0	0	0	0 (3,815)	(1,742,957) (209,419)		
11	Depreciation and Amortization	(95		(461)	0	0	0	0	0	(5,615)	(89,720		
12	Taxes Other than Income	0		0	0	0	0	0	0	(270,231)	(291,680)		
13	Curr/Def Income Taxes'	24		122	0	18,382	0	249	0	, , ,	(44,680)		
14	(Gain)/Loss on Disp of Utility Prop	0		0	0	0,502	0	(982)	0	0	(982)		
15	Total Operating Expenses	(71		(359)	0	18,382	0	(733)	0	(274,046)	(2,379,438		
16		,	,	,,		,		,,		, , , , , ,	, , , ,		
17													
18	Net Operating Income	71	(2,303)	359	0	(18,382)	0	733	0	0	(204,134)		

SCHEDULE C-2 NET OPERATING INCOME ADJUSTMENTS Page 3 of 13

FLORI	DA PUBLIC SERVICE COMMISSION		Explanation:	Provide a sched	ule of net operatin	ig income				Type of Data	Shown:	
				adjustments for	the test year, the	prior year, and the			X	Projected Tes	st Year 3 Ended	12/31/2027
COMF	ANY: Duke Energy Florida, LLC			most recent hist	orical year. Provid	e the details of all				Projected Tes	st Year 2 Ended	12/31/2026
	•			adjustments on	Schedule C-3.				<u></u>	Projected Tes	st Year 1 Ended	12/31/2025
DOCK	ET NO.: 20240025-EI								<u></u>	Prior Year End	ded	12/31/2024
										Historical Yea		12/31/2023
												,,
										Witness: O'Ha	ara, Aquilina, Olivie	r
					(\$000's)							
		(21)	(22)	(23)	(24)	(25)	(26)	(26)	(28)	(29)	(30)	(31)
						COMPANY A	DJUSTMENTS					(1)+(20)+(30)
		-			CEC 2.0				Base Rate			JURISDICTIONAL
Line		Rate Case	MRC	EV Off-Peak	Subscription	Dismantlement	Depreciation	Capital Recovery	Revenue	COR Reg	TOTAL COMPANY	ADJUSTED PER
No.		Expense	Program	Credit	Revenue	Study	Study	Amortization	Sync	Asset	ADJUSTMENTS	COMMISSION AND COMPANY
1												
2	Operating Revenues:											
3	Sales of Electric Energy	0	5,336	(1,601)	37,525	0	0	0	(5,863)	0	35,397	2,870,546
4	Other Operating Revenues	0	0	0	0	0	0	0	0	0		
5	Total Operating Revenues	0	5,336	(1,601)	37,525	0	0	0	(5,863)	0	35,397	3,023,386
6												
7												
8	Operating Expenses:											
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0		0
10	Other Operation and Maintenance	0	1,222	0	0	0	0	0	0	0	-/	666,176
11	Depreciation and Amortization	874	6,457	0	0	19,254	51,527	3,404	0	18,752		1,180,386
12	Taxes Other than Income	0	0	0	0	0	0	0	0	0		220,615
13	Curr/Def Income Taxes'	(222)	(594)	(406)	9,511	(4,880)	(13,583)	(863)	(1,486)	(4,753) (17,275)	
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0		(/
15	Total Operating Expenses	653	7,085	(406)	9,511	14,374	37,944	2,541	(1,486)	13,999	84,216	2,065,082
16												
17	-											
18	Net Operating Income	(653)	(1,749)	(1,195)	28,014	(14,374)	(37,944)	(2,541)	(4,377)	(13,999) (48,819)	958,304

											0-
FLORIE	DA PUBLIC SERVICE COMMISSION				lle of net operating	_			Type of Data Sh		12/31/2027
COMP	ANY: Duke Energy Florida, LLC			•	ent historical year			X	Projected Test \	Year 2 Ended	12/31/2026
DOCKE	T NO.: 20240025-EI		d	etails of all adju	stments on Sched	ule C-3.		<u> </u>	Projected Test \ Prior Year Ende Historical Year I	d	12/31/2025 12/31/2024 12/31/2023
									Witness: O'Hara	a, Aquilina, Olivier	
					(\$000's)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						СОМ	MISSION ADJUS	STMENTS			
Line No.		Jurisdictional Amount Schedule C-1 (Column 5)	ECCR	ECRC	FUEL	CCR	SPPCRC	Non-Regulated and Miscellaneous	Corporate Aircraft	Promotional Advertising	Directors & Officers Liability Insurance
1 2 3	Operating Revenues: Sales of Electric Energy	5,442,324	(122,579)	(10,834)	(1,813,782)	(48,168)	(342,173)	0	0	0	
4 5 6 7	Other Operating Revenues Total Operating Revenues	149,451 5,591,776	0 (122,579)	(10,834)	0 (1,813,782)	(48,168)	(342,173)	0	0	0	
8	Operating Expenses: Fuel and Net Interchange	1,839,698	0	0	(1,802,720)	(36,978)	0	0	0	0	-
10 11	Other Operation and Maintenance Depreciation and Amortization	833,301 1,125,105	(120,300) 0	(6,197) (1,593)	0 (6,656)	0 (4,821)	(71,827) (64,547)	0 (1,080)	(3,455) 0	(5,039) 0	C
12 13	Taxes Other than Income Curr/Def Income Taxes'	499,202 97,913	0 (578)	(108) (744)	0 (1,117)	0 (1,614)	(18,049) (47,585)	0 274	0 876	0 1,277	(
14 15 16 17	(Gain)/Loss on Disp of Utility Prop Total Operating Expenses	0 4,395,218	0 (120,878)	(8,642)	0 (1,810,493)	(43,413)	(202,009)	0 (806)	(2,580)	(3,762)	
18	Net Operating Income	1,196,558	(1,701)	(2,193)	(3,289)	(4,755)	(140,165)	806	2,580	3,762	C

FLORI	DA PUBLIC SERVICE COMMISSION			Provide a schedule					Type of Data Show		10/04/0007
COM	PANY: Duke Energy Florida, LLC			most recent histor	ical year. Provid	prior year, and the e the details of all		X I	Projected Test Year Projected Test Year Projected Test Year	r 2 Ended	12/31/2027 12/31/2026 12/31/2025
DOCK	ET NO.: 20240025-EI			adjustificities of Sc	ricuale e 3.				Prior Year Ended Historical Year Ende		12/31/2024 12/31/2023
					(\$	\$000's)		V	Witness: O'Hara, Ad	quilina, Olivier	
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
						COMMISSION ADJ	JUSTMENTS				
Line No.		Organization Dues	Miscellaneous Interest Expense	Economic Development	Parent Debt Adjustment	Interest Synchronization	LTIP & SERP	Gain/Loss On Disposition & Other	Storm Cost Recovery	Revenue Tax	TOTAL COMMISSION ADJUSTMENTS
1 2	Operating Revenues:										
3	Sales of Electric Energy	0	0	0	0	0		0	0	(275,235)	(2,612,772)
4	Other Operating Revenues	0	0	0	0	0		0	0	0	0
5	Total Operating Revenues	0	0	0	0	0	0	0	0	(275,235)	(2,612,772)
6											
8	Operating Expenses:										
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	(1,839,698)
10	Other Operation and Maintenance	(95)	-	(481)	0	0	0	0	0	(3,833)	
11	Depreciation and Amortization	0	0	0	0	0	0	0	0	0	(78,696)
12	Taxes Other than Income	0	0	0	0	0	0	0	0	(271,402)	(289,559)
13	Curr/Def Income Taxes'	24	(279)	122	0	14,621	0	288	0	(0)	(34,436)
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	(1,137)	0	0	(1,137)
15 16 17	Total Operating Expenses	(71)	821	(359)	0	14,621	0	(849)	0	(275,235)	(2,453,653)
18	Net Operating Income	71	(821)	359	0	(14,621)) 0	849	0	(0)	(159,119)

FLORI	DA PUBLIC SERVICE COMMISSION		Explanation:		lule of net operati	· ·				Type of Data S		
СОМІ	PANY: Duke Energy Florida, LLC			•	torical year. Provi	prior year, and the de the details of all			X	Projected Test	t Year 3 Ended t Year 2 Ended t Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCK	ET NO.: 20240025-EI				Somewhere C Si				<u> </u>	Prior Year End Historical Year	led	12/31/2024 12/31/2023
					(\$000's)				,	Witness: O'Ha	ıra, Aquilina, Oliviei	
		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
						COMPANY A	DJUSTMENTS					(1)+(20)+(30)
Line No.		Rate Case Expense	MRC Program	EV Off-Peak Credit	CEC 2.0 Subscription Revenue	Dismantlement Study	Depreciation Study	Capital Recovery Amortization	Base Rate Revenue Sync	COR Reg Asset	TOTAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
1 2 3	Operating Revenues: Sales of Electric Energy	0	2,625 0	(925)	31,896 0	0	0	0	(5,844) 0	0	,	2,857,304
5 6	Other Operating Revenues Total Operating Revenues	0	2,625	0 (925)	31,896	0	0	0	(5,844)	0		149,451 3,006,755
8 9	Operating Expenses: Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	0	0
10 11	Other Operation and Maintenance Depreciation and Amortization	0 874	1,167 3,143	0 0	0	0 17,332	0 46,383	0 3,402	0 0	0 18,752	1,167 89,886	624,340 1,136,295
12 13	Taxes Other than Income Curr/Def Income Taxes'	0 (222)	0 (427)		0 8,084	0 (4,393)	0 (12,262)	0 (862)	0 (1,481)	0 (4,753)	(16,550)	
14 15 16	(Gain)/Loss on Disp of Utility Prop Total Operating Expenses	653	3,883	(234)	8,084	0 12,939	34,121	2,539	(1,481)	13,999		(1,137) 2,016,068
17 18	Net Operating Income	(653)	(1,258)	(691)	23,812	(12,939)	(34,121)	(2,539)	(4,363)	(13,999)	(46,751)	990,688

FLORID	A PUBLIC SERVICE COMMISSION		•		e of net operating	-			Type of Data Sho Projected Test Y		12/31/2027
COMPA	ANY: Duke Energy Florida, LLC		a	nd the most rece	ent historical year	. Provide the			Projected Test Y		12/31/2026
DOCKE	T NO.: 20240025-EI		d	etails of all adjus	tments on Sched	ule C-3.			Projected Test Y Prior Year Endec Historical Year E	d	12/31/2025 12/31/2024 12/31/2023
								,	Witness: O'Hara	, Aquilina, Olivier	
					(\$000	s)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						СОМ	MISSION ADJ	USTMENTS			
Line No.		Jurisdictional Amount Schedule C-1 (Column 5)	ECCR	ECRC	FUEL	CCR	SPPCRC	Non-Regulated and Miscellaneous	Corporate Aircraft	Promotional Advertising	Directors & Officers Liability Insurance
1 2	Operating Revenues:										
3	Sales of Electric Energy	5,495,587	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	0	0	0	(
4	Other Operating Revenues	146,624	, , o	, , o	0	0	0	0	0	0	(
5 6 7	Total Operating Revenues	5,642,211	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	0	0	0	(
8	Operating Expenses:		_	_			_	_		_	
9	Fuel and Net Interchange	1,986,289	0	0	(1,861,098)	(125,191)	(74.242)	0	(2.456)	0 (5.040)	(
10	Other Operation and Maintenance Depreciation and Amortization	807,644 1,054,589	(118,444) 0	(6,082) (1,593)	0 (6,669)	0 (4,821)	(74,313) (37,144)		(3,456) 0	(5,040) 0	(
11 12	Taxes Other than Income	1,054,589 480,049	0	(1,593)	(6,669) 0	(4,821)	(10,032)	, , ,	0	0	(
13	Curr/Def Income Taxes'	144,055	(572)	(776)	(1,246)	(1,745)	(34,653)		876	1,277	(
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	(
15 16 17	Total Operating Expenses	4,472,627	(119,016)	(8,558)	(1,869,013)	(131,757)	(156,142)	(855)	(2,580)	(3,763)	

FLORI	DA PUBLIC SERVICE COMMISSION		Explanation:	Provide a schedul					Type of Data Show		12/24/2027
COM	PANY: Duke Energy Florida, LLC			most recent histo	rical year. Provid	prior year, and the le the details of all			Projected Test Year Projected Test Year Projected Test Year	2 Ended	12/31/2027 12/31/2026 12/31/2025
DOCK	ET NO.: 20240025-EI			adjustments on So	chedule C-3.				Projected Test Year Prior Year Ended Historical Year Endo		12/31/2024 12/31/2023
					(\$	6000's)			Witness: O'Hara, A	quilina, Olivie	r
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
					С	OMMISSION ADJUSTI	MENTS				
Line No.		Organization Dues	Miscellaneous Interest Expense	Economic Development	Parent Debt Adjustment	Interest Synchronization	LTIP & SERP	Gain/Loss On Disposition & Other	Storm Cost Recovery	Revenue Tax	TOTAL COMMISSION ADJUSTMENTS
1 2	Operating Revenues:										
3	Sales of Electric Energy	0	0	0	0	0	0	0	0	(277,893)	(2,677,232)
4	Other Operating Revenues	0	0	0	0	0	0	0	0	0	0
5	Total Operating Revenues	0	0	0	0	0	0	0	0	(277,893)	(2,677,232)
6											
7											
8	Operating Expenses:	•						•		•	(4.006.000)
10	Fuel and Net Interchange Other Operation and Maintenance	0 (95)	0 1,100	0 (481)	0	0	0	0	0	0 (3,872)	(1,986,289) (210,683)
11	Depreciation and Amortization	(95)	1,100	(461)	0	0	0	0	0	(3,672)	(51,371)
12	Taxes Other than Income	0	0	0	0	0	0	0	0	(274,021)	(284,161)
13	Curr/Def Income Taxes'	24	(279)	-	0	10,948	0	335	0	(0)	(25,398)
14	(Gain)/Loss on Disp of Utility Prop	0	(275)	0	0	10,540	0	(1,323)	0	(0)	(1,323)
15 16 17	Total Operating Expenses	(71)		(359)	0	10,948	0	(988)	0	(277,893)	(2,559,226)
18	Net Operating Income	71	(821)	359	0	(10,948)	0	988	0	0	(118,006)

FLORIE	DA PUBLIC SERVICE COMMISSION		Explanation:		dule of net opera	•				Type of Data S		42/24/227
COMP	ANY: Duke Energy Florida, LLC			the most recer	•	Provide the details				Projected Test	t Year 3 Ended t Year 2 Ended t Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKE	ET NO.: 20240025-EI			or all adjustme	ents on Schedule (. - 3.			_	Prior Year End Historical Year	led	12/31/2023 12/31/2024 12/31/2023
					(\$000)					Witness: O'Ha	ara, Aquilina, Olivier	
					(\$000's)							
		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
						COMPAN	IY ADJUSTMENTS					(1)+(20)+(30)
Line No.		Rate Case Expense	MRC Program	EV Off-Peak Credit	CEC 2.0 Subscription Revenue	Dismantlement Study	Depreciation Study	Capital Recovery Amortization	Base Rate Revenue Sync	COR Reg Asset	TOTAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
1												CONTINUE
2	Operating Revenues:		050	(255)	10.007				(5.706)			2 222 454
3	Sales of Electric Energy Other Operating Revenues	0	852 0	(266) 0	10,007 0	0	0		(5,786) 0	0	,	2,823,161 146,624
5	Total Operating Revenues	0			10,007	0	0		(5,786)	0		2,969,785
6	rotal operating nevenues	· ·	002	(200)	20,007	· ·	· ·	· ·	(3), 33)	· ·	1,000	2,303,703
7												
8	Operating Expenses:											
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0		0
10	Other Operation and Maintenance	0	1,127	0	0	0	0	0	0	0	,	598,089
11	Depreciation and Amortization	874	862	0	0	14,208	39,512	3,401	0	18,752	•	1,080,827
12	Taxes Other than Income	0	0	0	0	0	0	0	0	0		195,889
13	Curr/Def Income Taxes'	(222)			2,536 0	(3,601)	(10,300)		(1,467) 0	(4,753)		
14	(Gain)/Loss on Disp of Utility Prop	0 653	1 701	0 (67)	2,536	10.607	20.212		(1,467)	12 000		(1,323) 1,973,115
15 16 17	Total Operating Expenses	653	1,701	(67)	2,536	10,607	29,212	2,539	(1,467)	13,999	59,714	1,9/3,115
18	Net Operating Income	(653)	(849)	(199)	7,470	(10,607)	(29,212)	(2,539)	(4,320)	(13,999)) (54,907)	996,671

FLORIE	A PUBLIC SERVICE COMMISSION				le of net operatir	U			Type of Data Sh		12/21/2027
СОМР	ANY: Duke Energy Florida, LLC			•	he test year, the ent historical yea				Projected Test \ Projected Test \	ear 2 Ended	12/31/2027 12/31/2026
DOCKE	T NO.: 20240025-EI		tl	ne details of all a	adjustments on S	chedule C-3.		X	Projected Test \ Prior Year Ende Historical Year E	d	12/31/2025 12/31/2024 12/31/2023
									Witness: O'Hara	a, Aquilina, Olivier	
					(\$000	s)					
-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						COM	MISSION ADJ	USTMENTS			
Line No.		Jurisdictional Amount Schedule C-1 (Column 5)	ECCR	ECRC	FUEL	CCR	SPPCRC	Non-Regulated and Miscellaneous	Corporate Aircraft	Promotional Advertising	Directors & Officers Liability Insurance
1 2 3	Operating Revenues: Sales of Electric Energy	6,541,884	(120,868)	(8,967)	(2,694,996)	(319,762)	(146,000)	0	0	0	0
4 5 6 7	Other Operating Revenues Total Operating Revenues	145,999 6,687,884	0 (120,868)	(8,967)	0 (2,694,996)	(319,762)	(146,000)	0	0	0	0
8 9	Operating Expenses: Fuel and Net Interchange	2,995,493	0	0	(2,682,617)	(312,877)	0	0	0	0	0
10 11	Other Operation and Maintenance Depreciation and Amortization	883,680 868,395	(118,655) 0	(4,589) (1,181)	0 (6,678)	0 0	(73,345) 19,322	0 (1,154)	(3,437) 0	(5,013) 0	(1,273) 0
12 13	Taxes Other than Income Curr/Def Income Taxes'	516,257 189,207	0 (561)	(107) (783)	0 (1,445)	0 (1,745)	(5,245) (21,982)	0 292	0 871	0 1,270	0 323
14 15 16 17	(Gain)/Loss on Disp of Utility Prop Total Operating Expenses	5,453,032	0 (119,216)	(6,660)	0 (2,690,739)	(314,622)	(81,250)	0 (861)	(2,566)	(3,742)	(950)
18	Net Operating Income	1,234,851	(1,652)	(2,307)	(4,256)	(5,140)	(64,750)	861	2,566	3,742	950

FLORI	DA PUBLIC SERVICE COMMISSION		Explanation.	Provide a schedul adjustments for t		g income prior year, and the				Type of Data S	Shown: t Year 3 Ended	12/31/2027
COMF	ANY: Duke Energy Florida, LLC			most recent histo adjustments on Se	,	e the details of all				. ,	t Year 2 Ended t Year 1 Ended	12/31/2026 12/31/2025
DOCK	ET NO.: 20240025-EI			•					X	Prior Year End Historical Yea	led	12/31/2024 12/31/2023
					(\$	000's)				Witness: O'Ha	ara, Aquilina, Oliv	ier
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
					(COMMISSION ADJU	STMENTS					(1)+(20)
Line No.		Organization Dues	Miscellaneous Interest Expense	Economic Development	Parent Debt Adjustment	Interest Synchronization	LTIP & SERP	Gain/Loss On Disposition & Other	Storm Cost Recovery	Revenue Tax	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
1 2 3 4	Operating Revenues: Sales of Electric Energy Other Operating Revenues	0	0	0	0	0		0	(113,133) 0		(3,734,824) 0	2,807,061 145,999
5 6	Total Operating Revenues	0		0	0	0		0	(113,133)		(3,734,824)	2,953,060
8 9 10	Operating Expenses: Fuel and Net Interchange Other Operation and Maintenance	0 (94	0) 1,095	0 (481)	0	0		0	0 (113,133)		(2,995,493) (340,272)	0 543,409
11	Depreciation and Amortization	0	0	0	0	0	0	0	0	0	10,310	878,704
12	Taxes Other than Income	0	(270)	0	(10.303)	0	0	0	0	(326,472)	(331,824)	184,433
13 14	Curr/Def Income Taxes' (Gain)/Loss on Disp of Utility Prop	24 0	, ,	122 0	(10,383)	11,788 0		327 (1,291)	(0) 0		(17,922) (1,291)	171,285 (1,291)
15	Total Operating Expenses	(70		(359)	(10,383)	11,788	(12,482)	(964)	(113,133)		(3,676,492)	
16 17		·		. ,	. , ,	,		, ,	. , ,	. , ,		, ,
18	Net Operating Income	70	(818)	359	10,383	(11,788	12,482	964	(0)	0	(58,332)	1,176,520

FLORIE	DA PUBLIC SERVICE COMMISSION				le of net operatir	0			Type of Data Sh		42/24/2027
COMP	ANY: Duke Energy Florida, LLC			•	the test year, the ent historical year	. , ,			Projected Test '	Year 2 Ended	12/31/2027 12/31/2026
DOCKE	T NO.: 20240025-EI		ti	ne details of all a	adjustments on S	chedule C-3.			Projected Test \ Prior Year Ende Historical Year I	d	12/31/2025 12/31/2024 12/31/2023
									Witness: O'Hara	a, Aquilina, Olivier	
					(\$000	s)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						СОМ	IMISSION ADJ	USTMENTS			
Line No.		Jurisdictional Amount Schedule C-1 (Column 5)	ECCR	ECRC	FUEL	CCR	SPPCRC	Non-Regulated and Miscellaneous	Corporate Aircraft	Promotional Advertising	Directors & Officers Liability Insurance
1											
2 3	Operating Revenues: Sales of Electric Energy	6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	0	0	0	0
Δ	Other Operating Revenues	136,275	(110,271)	(8,547)	(2,337,137)	(1,193)	(138,107)	0	0	0	
5 6 7	Total Operating Revenues	6,573,996	(110,271)	(8,547)	(2,337,197)	(441,727)	(138,107)	0	0	0	
8	Operating Expenses:										
9	Fuel and Net Interchange	2,742,639	0	0	(2,323,203)	(419,436)	0	0	0	0	
10	Other Operation and Maintenance	1,123,450	(108,837)	(7,269)	0	0	(62,363)	0	(3,162)	(4,623)	(1,260)
11	Depreciation and Amortization	778,032	(522)	53	(6,551)	(6,518)	(23,327)	(181)	0	0	0
12	Taxes Other than Income	467,607	0	(77)	0	0	(7,085)	0	0	0	0
13	Curr/Def Income Taxes'	223,942	(231)	(318)	(1,886)	3,146	(11,490)	46	801	1,172	
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	
15 16 17	Total Operating Expenses	5,335,670	(109,590)	(7,610)	(2,331,641)	(422,807)	(104,264)	(135)	(2,360)	(3,452)	(941)
18	Net Operating Income	1.238.327	(681)	(936)	(5,556)	(18,920)	(33,843)	135	2,360	3,452	941

												•
FLOR	IDA PUBLIC SERVICE COMMISSION		Explanation:			ng income adjustme most recent historica				Type of Data Sho		12/31/2027
СОМ	PANY: Duke Energy Florida, LLC					ents on Schedule C-3				Projected Test Y	ear 2 Ended	12/31/2026
D.O.C.	YET NO. 20240025 51									Projected Test Y		12/31/2025
DOCI	(ET NO.: 20240025-EI									Prior Year Ended Historical Year E		12/31/2024 12/31/2023
					(\$	6000's)				Witness: O'Hara	, Aquilina, Olivier	
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
						COMMISSION ADJU	STMENTS					(1)+(20)
Line No.		Organization Dues	Miscellaneous Interest Expense	Economic Development	Parent Debt Adjustment	Interest Synchronization	LTIP & SERP	Gain/Loss On Disposition & Other	Storm Cost Recovery	Revenue Tax	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
1												
2	Operating Revenues: Sales of Electric Energy	0	0	0	0	0	0	0	(362,601)	(322,916)	(3,720,173)	2,717,549
э 4	Other Operating Revenues	0	0	0	0	0		0	(362,601)	(322,916)	(3,720,173)	2,717,549 135,082
5	Total Operating Revenues	0	0	0	0	0		0	(362,601)	(322,916)	(3,721,366)	2,852,631
6		•	_	-	-	_	•	•	(,,	(==,===,	(=): ==,==,	_,,
7												
8	Operating Expenses:											
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	(2,742,639)	0
10	Other Operation and Maintenance	(99)	1,604	(326)	0	0	(15,479)	0	(362,601)	(4,665)	(569,079)	554,371
11	Depreciation and Amortization	0	0	0	0	0	0	0	0	0	(37,045)	740,987
12	Taxes Other than Income	0	0	0	0	0	0	0	0	(317,274)	(324,436)	143,171
13	Curr/Def Income Taxes'	25	(407)	83	(9,984)	3,903	3,923	339	(0)	(248)	(10,806)	213,137
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0		(1,339)		0	(1,339)	(1,339
15	Total Operating Expenses	(74)	1,197	(243)	(9,984)	3,903	(11,556)	(1,000)	(362,601)	(322,187)	(3,685,343)	1,650,326
16 17												
18	Net Operating Income	74	(1,197)	243	9.984	(3.903	11,556	1.000	(0)	(729)	(36,022)	1.202.305

FLORID	A PUBLIC SERVICE COMMISSION	Explanation:	List and explain all proposed adjustments to net operating income for the test year, the prior year,		Type of Data Shown: Projected Test Year 3 Ended	12/31/202
COMPA	ANY: Duke Energy Florida, LLC		and the most recent historical year.			12/31/202 12/31/202
OOCKE	T NO.: 20240025-EI				Prior Year Ended Historical Year Ended	12/31/202 12/31/202
				,	Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
Line No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	_
1 (COMMISSION ADJUSTMENTS					_
3	ECCR 440-446 Revenues	(2) (2)	(130,244)	1.000000	(130,244)	
4 5 6	908-909 O&M 403-407 Depreciation & Amortization 409-411 Income Taxes	(2) (2) (2)	121,942 0	1.000000 N/A	121,942 0 2,104	
7	Net Operating Income	(2)			(6,198)	<u>-</u>
	ECRC 440-446 Revenues	(3) (3)	(10,814)	1.000000	(10,814)	
11 12	500-557 O&M 403-407 Depreciation & Amortization	(3) (3)	6,301 1,593	0.999995 0.999998	6,300 1,593	
13 14	408 Taxes - Other Than Income 409-411 Income Taxes	(3)	108	0.999995	108 713	
15 16	Net Operating Income	(3)			(2,100)	<u>-</u>
17 I 18	FUEL 440-446 Revenues	(4)	(1,742,115)	1.000000	(1,742,115)	
19	500-557 O&M	(4)	1,738,385	0.996077	1,731,565	
20 21 22	403-407 Depreciaton & Amortization 407 FPD PPA Buyout Reg Asset 409-411 Income Taxes	(4) (4) (4)	92 6,551	0.999998 1.000000	92 6,551 990	
23 24	Net Operating Income	(4)			(2,917)	-
26	CCR 440-446 Revenues	(5)	(22,582)	1.000000	(22,582)	
27 28	500-557 O&M 407 ISFSI Reg Asset Amort	(5) (5)	12,565 4,821	0.906671 1.000000	11,392 4,821	
29 30 31	409-411 Income Taxes Net Operating Income	(5) (5)			1,614 (4,755)	-
32 5	SPPCRC	(-)				
33 34	440-446 Revenues 562-926.6 O&M	(6) (6)	(403,772) 75,920	1.000000 0.94017	(403,772) 71,378	
35 36	403-407 Depreciation & Amortization 407 Current and Prior Year Deferrals	(6) (6)	82,930 0	0.91142 N/A	75,584 0	
37 38 _	408 Taxes - Other Than Income 409-411 Income Taxes	(6) (6)	23,583	0.90493	21,341 59,680	_
39	Net Operating Income	(6)			(175,789)	-

FLORID	DA PUBLIC SERVICE COMMISSION		explain all proposed adjustments to net		pe of Data Shown: pjected Test Year 3 Ended	12/31/202
COMPA	ANY: Duke Energy Florida, LLC	· · · · · · · · · · · · · · · · · · ·	ng income for the test year, the prior year most recent historical year.	Pro	pjected Test Year 3 Ended pjected Test Year 2 Ended pjected Test Year 1 Ended	12/31/202 12/31/202 12/31/202
OCKE	T NO.: 20240025-EI			Pri	or Year Ended torical Year Ended	12/31/202 12/31/202
				Wi	tness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
Line No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	_
	Non-Regulated and Miscellaneous	(7)	806		806	
	Corporate Aircraft	(8)	2,650		2,579	
	Promotional Advertising	(9)	3,869		3,761	
	Directors & Officers Liability Insurance Organization Dues	(10) (11)	(7:	•	0 71	
	Miscellaneous Interest Expense	(11)	(2,366		(2,303	
	Economic Development	(12)	369	•	359	'
	Parent Debt Adjustment	(13)	30.		0	
	Interest Synchronization	(15)	(19,790	•	(18,382)
	LTIP & SERP	(16)	` ′	•	0	
11 (Gain/Loss On Disposition & Other	(17)	733	3 1.00000	733	
12 :	Storm Cost Recovery	(18)	(N/A	0	
13	Revenue Tax	(19)	(1	1.00000	(0	
	TOTAL COMMISSION ADJUSTMENTS	·			(204,134)
15 16	COMPANY ADJUSTMENTS					
17	Rate Case Expense	(21)	(653	3) 1.0000	(653)
18	MRC Program	(22)	(1,749	•	(1,749)
	EV Off-Peak Credit	(23)	(1,19		(1,195)
	CEC 2.0 Subscription Revenue	(24)	28,014		28,014	
	Dismantlement Study	(25)	(14,392	•	(14,374	
	Depreciation Study	(26)	(41,74)	•	(37,944	
	Capital Recovery Amortization	(27)	(2,63		(2,541	
	Base Rate Revenue Sync	(28)	(4,37		(4,377	
	COR Reg Asset	(29)	(13,999		(13,999	
25	(Blank)	(30)) N/A	0	<u>-</u>

LORIDA	PUBLIC	E	xplanation: List and explain all proposed adjustments to net operating	Type of Data Shown:
OMPAN	IY: Duke	Energy Florida, LLC	income for the test year, the prior year, and the most recent historical year.	X Projected Test Year 3 Ended 12/31/2027 Projected Test Year 2 Ended 12/31/2026
OCKET	NO.: 202	240025-EI		Projected Test Year 1 Ended 12/31/2025 Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023
				Witness: Olivier
		(1)	(2)	
Line			Reason for Adjustment or Omission	
No.	Index	Adjustment Title	(Provide Supporting Schedules)	
1		COMMISSION ADJUSTMENTS		
2	(2)	ECCR	To exclude from operating income the revenues and expenses associated wit related tax effects.	h DEF's Energy Conservation Cost Recovery Clause and the
3	(3)	ECRC	To exclude from operating income the revenues and expenses associated wit tax effects.	h DEF's Environmental Cost Recovery Clause and the related
4	(4)	FUEL	To exclude from operating income the revenues and expenses associated wit effects.	h DEF's Fuel Cost Recovery Clause and the related tax
5	(5)	CCR	To exclude from operating income the revenues and expenses associated wit effects.	h DEF's Capacity Cost Recovery Clause and the related tax
6	(6)	SPPCRC	To exclude from operating income the revenues and expenses associated wit related tax effects.	h DEF's Storm Protection Plan Cost Recovery Clause and the
7	(7)	Non-Regulated and Miscellaneous	To exclude from operating expenses the depreciation expense and related ta	x effect of non-utility property.
8	(8)	Corporate Aircraft	To exclude from operating expenses the costs associated with corporate aircr FOF-EI.	raft used for executive travel, per Order No. PSC-2010-0131-
9	(9)	Promotional Advertising	To exclude from operating expenses the cost of image building and promotio 2010-0131-FOF-EI.	nal advertising and the related tax effects, per Order No. PS
10	(10)	Directors & Officers Liability Insurar	To exclude from operating expenses 50% of the costs associated with directo 0131-FOF-EI. DEF is proposing to remove this adjustment in the test periods a	·
11	(11)	Organization Dues	To exclude from operating expenses certain industry association dues and the	e related tax effects, per Order No. PSC-92-1197-FOF-EI.
12	(12)	Miscellaneous Interest Expense	To include in operating expense the non-debt interest expense associated wi	th utility-oriented activities.
13	(13)	Economic Development	To exclude from operating expense a portion of economic development expe	nse consistent with Rule 25-6.0426, F.A.C.
14	(14)	Parent Debt Adjustment	DEF is proposing to discontinue this adjustment (see direct testimony of Karl	Newlin and Marcia Olivier).
15	(15)	Interest Synchronization	To include in operating expense an adjustment to income tax to reflect the in	terest expense associated with FPSC adjusted rate base.

FLORIDA PUBLIC		Expl	anation: List and explain all proposed adjustments to net operating	Type of Data Shown:	
COMPA	COMPANY: Duke Energy Florida, LLC		income for the test year, the prior year, and the most recent historical year. X Projected Test Year 3 Ended 12/31/2		
DOCKET	NO.: 20	240025-EI		Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023	
				Witness: Olivier	
		(1)	(2)		
Line No.	Index	Adjustment Title	Reason for Adjustment or Omission (Provide Supporting Schedules)		
		COMMISSION ADJUSTMENTS (CONTIN	***************************************		
16	(16)	LTIP & SERP	To exclude from operating expense the Long-Term Incentive Plan and Supple Agreement, per Order PSC-2021-0202-AS-EI. DEF is proposing to remove this recovery.	•	
17	(17)	Gain/Loss On Disposition & Other	To include in operating expenses the amortization associated with gains/loss Order 11628, Docket 820100-EU.	ses on sale of plant-in-service and the related tax effects, per	
18	(18)	Storm Cost Recovery	To exclude from operating income the revenues and expenses associated wi customer bills, per Rule 25-6.1043	th storm restoration costs recovered by way of surcharge on	
19	(19)	Revenue Tax	To exclude from operating income the revenues and expenses associated win Receipts Tax.	th Regulatory Assessment Fees, Franchise Fees, and the Gross	
20		COMPANY ADJUSTMENTS			
21	(21)	Rate Case Expense	To include in operating expenses the amortization of rate case expense for requesting a three year amortization period.	this proceeding and the tax effects. The Company is	
22	(22)	MRC Program	To include the impact of a one-time credit offered to customers for reducing	installation costs of EV chargers.	
23	(23)	EV Off-Peak Credit	To include in revenue the impact of credits provided for charging electric-vei	nicles during off-peak hours.	
24	(24)	CEC 2.0 Subscription Revenue	To include the revenue associated with the Clean Energy Connect subscription	on program expansion.	
25	(25)	Dismantlement Study	To include in operating expense the incremental dismantlement expense as:	sociated with DEF's 2023 Dismantlement Study.	
26	(26)	Depreciation Study	To include in operating expense the incremental depreciation expense assoc	iated with DEF's 2023 Depreciation Study.	
27	(27)	Capital Recovery Amortization	To reflect in operating expenses the amortization of unrecovered investmen 1-3, Avon Park 1&2, Higgins 1-4, Turner 1-4, Rio Pinar 1, Bartow-Anclote Pipe recovery schedules for these assets over a period of five years beginning in 2	eline and their related tax effects. The company is requesting ca	
27	(27)	Base Rate Revenue Sync	To include in operating income an adjustment to synchronize base revenues 13c.	in 2025, 2026, and 2027 before base rate increases to MFR Sch	
28	(28)	COR Reg Asset	To include in operating expense the amortization associated with removal coast-El.	osts approved in DEF's 2021 Settlement Order PSC-2021-0202-	

FLORIDA PUBLIC SERVICE COMMISSION			nd explain all proposed	Тур	12/31/2027		
CON	MPANY: Duke Energy Florida, LLC	the te	st year, the prior year, and the	X Pro			
DOCKET NO.: 20240025-EI		most ı	recent historical year.	Pric	12/31/2025 12/31/2024 12/31/2023		
				Wit	ness: Olivier		
-	(1)	(2)	(3)	(4)	(5)		
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment		
Line No	Adjustment Litle	(Provide Supporting Schedules)	(\$000's)		(\$000's)	_	
1	COMMISSION ADJUSTMENTS					=	
2 3 4 5	ECCR 440-446 Revenues 908-909 O&M 403-407 Depreciation & Amortization	(2) (2) (2) (2)	(122,579) 120,300 0	1.000000 1.000000 N/A	(122,579) 120,300 0		
6	409-411 Income Taxes	(2)	<u> </u>	,,,	578	_	
7 8	Net Operating Income	(2)			(1,701)		
9	ECRC	(3)					
10 11	500-557 O&M	(3)	(10,834) 6,197	1.000000 0.999995	(10,834) 6,197		
12 13		(3) (3)	1,593 108	0.999998 0.999995	1,593 108		
14		(3)	100	0.55555	744		
15 16		(3)			(2,193)	<u></u>	
17							
18		(4)	(1,813,782)	1.000000	(1,813,782))	
19		(4)	1,809,774	0.996102	1,802,720		
20	•	(4)	105	0.99998	105		
21		(4)	6,551	1.000000	6,551		
22 23		(4) (4)			1,117 (3,289)	_	
24		(4)			(3,203)		
25							
26		(5)	(48,168)	1.000000	(48,168)		
27		(5)	39,466	0.936955	36,978		
28		(5)	4,821	1.000000	4,821		
29	409-411 Income Taxes	(5)			1,614		
30 31	. •	(5)			(4,755)	Ī	
32							
33		(6)	(342,173)	1.000000	(342,173)	1	
34		(6)	76,507	0.93884	71,827		
35	•	(6)	70,289	0.91830	64,547		
36		(6)	0	N/A	0		
37		(6)	19,771	0.91291	18,049		
38 39		(6) (6)			47,585 (140,165))	

LODIDA	DUDUG CEDUGE COMMUSCION	JURISDICTIONAL NI			(D - I - Cl	
UKIDA	PUBLIC SERVICE COMMISSION	·	d explain all proposed	"	e of Data Shown: jected Test Year 3 Ended	12/31/202
ΣΜΡΔΝ	Y: Duke Energy Florida, LLC	•	ments to net operating income for		jected Test Year 3 Ended jected Test Year 2 Ended	12/31/202
JIVII AIV	1. Duke Elicigy Florida, EEC		st year, the prior year, and the		jected Test Year 1 Ended	12/31/202
OCKET N	NO.: 20240025-EI	most i	ecent historical year.		or Year Ended	12/31/202
OCKLI	VO.: 20240025-L1				orical Year Ended	12/31/202
				1113	orical real Effaca	12/31/202
				Wit	ness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or	Total	Jurisdictional	Jurisdictional	
		Omission	Adjustment	Factor	Adjustment	
			riajustinent	1 40001	Adjustificite	
ne	Adjustment Title	(Provide Supporting	(\$000's)		(\$000's)	
0.	•	Schedules)			. ,	=
1 No	n-Regulated and Miscellaneous	(7)	806	1.00000	806	
	rporate Aircraft	(8)	2,650	0.97341	2,580	
	omotional Advertising	(9)	3,865	0.97341	3,762	
	ectors & Officers Liability Insurance	(10)	0	N/A	0	
5 Org	ganization Dues	(11)	73	0.97341	71	
6 Mis	scellaneous Interest Expense	(12)	(843)	0.97341	(821)
7 Ecc	onomic Development	(13)	369	0.97341	359	
8 Par	rent Debt Adjustment	(14)	0	N/A	0	
9 Inte	erest Synchronization	(15)	(15,715)	0.93034	(14,621)
O LTI	P & SERP	(16)	0	N/A	0	
.1 Gai	in/Loss On Disposition & Other	(17)	849	1.00000	849	
2 Sto	orm Cost Recovery	(18)	0	N/A	0	
3 Rev	venue Tax	(19)	(0)	1.00000	(0	
.4 TO	TAL COMMISSION ADJUSTMENTS				(159,119)
.5						
.6 CO	MPANY ADJUSTMENTS					
	te Case Expense	(21)	(653)	1.00000	(653	
	RC Program	(22)	(1,258)	1.00000	(1,258	
	Off-Peak Credit	(23)	(691)	1.00000	(691	
	C 2.0 Subscription Revenue	(24)	23,812	1.00000	23,812	
	mantlement Study	(25)	(12,957)	0.99865	(12,939	
	preciation Study	(26)	(37,815)	0.90232	(34,121	
	oital Recovery Amortization	(27)	(2,632)	0.96480	(2,539	
	se Rate Revenue Sync	(28)	(4,363)	1.00000	(4,363	
	R Reg Asset	(29)	(13,999)	1.00000	(13,999	
25 *		(30)	0	N/A	0 (46,751	_

FLORIDA PUBLIC			Explanation: List and explain all proposed adjustments to net operating	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI			income for the test year, the prior year, and the most recent historical year.	Projected Test Year 3 Ended 12/31/2027 X Projected Test Year 2 Ended 12/31/2026
				Projected Test Year 1 Ended 12/31/2025 Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023
				Witness: Olivier
		(1)	(2)	
Line No.	Index	Adjustment Title	Reason for Adjustment or Omission (Provide Supporting Schedules)	
1		COMMISSION ADJUSTMENTS		
2	(2)	ECCR	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	s Energy Conservation Cost Recovery Clause and the
3	(3)	ECRC	To exclude from operating income the revenues and expenses associated with DEF tax effects.	s Environmental Cost Recovery Clause and the related
4	(4)	FUEL	To exclude from operating income the revenues and expenses associated with DEF	s Fuel Cost Recovery Clause and the related tax effects.
5	(5)	CCR	To exclude from operating income the revenues and expenses associated with DEF effects.	s Capacity Cost Recovery Clause and the related tax
6	(6)	SPPCRC	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	s Storm Protection Plan Cost Recovery Clause and the
7	(7)	Non-Regulated and Miscellaneous	To exclude from operating expenses the depreciation expense and related tax effect	t of non-utility property.
8	(8)	Corporate Aircraft	To exclude from operating expenses the costs associated with corporate aircraft use FOF-EI.	ed for executive travel, per Order No. PSC-2010-0131-
9	(9)	Promotional Advertising	To exclude from operating expenses the cost of image building and promotional ad 2010-0131-FOF-EI.	vertising and the related tax effects, per Order No. PSC-
10	(10)	Directors & Officers Liability Insura	To exclude from operating expenses 50% of the costs associated with directors' and FOF-EI. DEF is proposing to remove this adjustment in the test periods as it is an appropriate the second of the costs associated with directors' and the costs as a cost	•
11	(11)	Organization Dues	To exclude from operating expenses certain industry association dues and the relat	ed tax effects, per Order No. PSC-92-1197-FOF-EI.
12	(12)	Miscellaneous Interest Expense	To include in operating expense the non-debt interest expense associated with utili	ty-oriented activities.
13	(13)	Economic Development	To exclude from operating expense a portion of economic development expense co	onsistent with Rule 25-6.0426, F.A.C.
14	(14)	Parent Debt Adjustment	DEF is proposing to discontinue this adjustment (see direct testimony of Karl Newlin	and Marcia Olivier).
15	(15)	Interest Synchronization	To include in operating expense an adjustment to income tax to reflect the interest	expense associated with FPSC adjusted rate base.

FLORIDA PUBLIC		Explanation	Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent Type of Data Show		
COMPA	NY: Duk	e Energy Florida, LLC		Projected Test Year 3 Ended 12/31/2027 X Projected Test Year 2 Ended 12/31/2026 Projected Test Year 1 Ended 12/31/2025	
DOCKET	NO.: 20	240025-EI		Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023	
				Witness: Olivier	
		(1)	(2)		
Line			Reason for Adjustment or Omission		
No.	Index	Adjustment Title	(Provide Supporting Schedules)		
		COMMISSION ADJUSTMENTS (CONTINUED)			
16	(16)	LTIP & SERP	To exclude from operating expense the Long-Term Incentive Plan and Supplemental Exe Agreement, per Order PSC-2021-0202-AS-EI. DEF is proposing to remove this adjustment recovery.	·	
17	(17)	Gain/Loss On Disposition & Other	To include in operating expenses the amortization associated with gains/losses on sale of Order 11628, Docket 820100-EU.	f plant-in-service and the related tax effects, per	
18	(18)	Storm Cost Recovery	To exclude from operating income the revenues and expenses associated with storm rescustomer bills, per Rule 25-6.1043	toration costs recovered by way of surcharge on	
19	(19)	Revenue Tax	To exclude from operating income the revenues and expenses associated with Regulato Receipts Tax.	ry Assessment Fees, Franchise Fees, and the Gross	
20		COMPANY ADJUSTMENTS			
21	(21)	Rate Case Expense	To include in operating expenses the amortization of rate case expense for this proceed a three year amortization period.	ing and the tax effects. The Company is requesting	
22	(22)	MRC Program	To include the impact of a one-time credit offered to customers for reducing installation	costs of EV chargers.	
23	(23)	EV Off-Peak Credit	To include in revenue the impact of credits provided for charging electric-vehicles during	ş off-peak hours.	
24	(24)	CEC 2.0 Subscription Revenue	To include the revenue associated with the Clean Energy Connect subscription program	expansion.	
25	(25)	Dismantlement Study	To include in operating expense the incremental dismantlement expense associated wit	h DEF's 2023 Dismantlement Study.	
26	(26)	Depreciation Study	To include in operating expense the incremental depreciation expense associated with I	DEF's 2023 Depreciation Study.	
27	(27)	Capital Recovery Amortization	To reflect in operating expenses the amortization of unrecovered investment related to 3, Avon Park 1&2, Higgins 1-4, Turner 1-4, Rio Pinar 1, Bartow-Anclote Pipeline and their recovery schedules for these assets over a period of five years beginning in 2025.		
27	(28)	Base Rate Revenue Sync	To include in operating income an adjustment to synchronize base revenues in 2025, 20 13c.	26, and 2027 before base rate increases to MFR Sche	
28	(29)	COR Reg Asset	To include in operating expense the amortization associated with removal costs approve AS-EI.	d in DEF's 2021 Settlement Order PSC-2021-0202-	

	DA PUBLIC SERVICE COMMISSION		and explain all proposed stments to net operating income for	P	ype of Data Shown: rojected Test Year 3 Ended	12/31/2027 12/31/2020
COMP	PANY: Duke Energy Florida, LLC		test year, the prior year, and the streent historical year.		Projected Test Year 2 Ended X Projected Test Year 1 Ended	
DOCKET NO.: 20240025-EI			,		Prior Year Ended Historical Year Ended	
				W	Vitness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
Line No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	_
1	COMMISSION ADJUSTMENTS					_
2	ECCR	(2)				
3	440-446 Revenues	(2)	(120,702)	1.000000	(120,702)	
4	908-909 O&M	(2)	118,444	1.000000	118,444	
5	403-407 Depreciation & Amortization	(2)	0	N/A	0	
6 7	409-411 Income Taxes Net Operating Income	(2) (2)			572 (1,685)	_
8	Net Operating income	(2)			(1,005)	
	ECRC	(3)				
10	440-446 Revenues	(3)	(10,843)	1.000000	(10,843)	
11	500-557 O&M	(3)	6,082	0.999995	6,082	
12	403-407 Depreciation & Amortization	(3)	1,593	0.999998	1,593	
13	408 Taxes - Other Than Income	(3)	108	0.999995	108	
14	409-411 Income Taxes	(3)			776	_
15 16	Net Operating Income	(3)			(2,285)	
	FUEL					
18	440-446 Revenues	(4)	(1,872,682)	1.000000	(1,872,682)	
19	500-557 O&M	(4)	1,868,081	0.996262	1,861,098	
20	403-407 Depreciaton & Amortization	(4)	117	0.999998	117	
21	407 FPD PPA Buyout Reg Asset	(4)	6,551	1.000000	6,551	
22	409-411 Income Taxes	(4)			1,246	-
23 24	Net Operating Income	(4)			(3,669)	
	CCR					
26	440-446 Revenues	(5)	(136,898)	1.000000	(136,898)	
27	500-557 O&M	(5)	130,031	0.962777	125,191	
28	407 ISFSI Reg Asset Amort	(5)	4,821	1.000000	4,821	
29	409-411 Income Taxes	(5)			1,745	=
30	Net Operating Income	(5)			(5,140)	
31	CDDCDC					
32 33	SPPCRC 440-446 Revenues	(6)	(258,214)	1.000000	(258,214)	
34	562-926.6 O&M	(6)	(238,214) 78,956	0.94120	74,313	
35	403-407 Depreciation & Amortization	(6)	41,320	0.89894	37,144	
36	407 Current and Prior Year Deferrals	(6)	0	N/A	0	
37	408 Taxes - Other Than Income	(6)	11,249	0.89179	10,032	
	409-411 Income Taxes	(6)			34,653	

LORI	DA PUBLIC SERVICE COMMISSION		and explain all proposed		of Data Shown:	12/21/202
OM			ected Test Year 3 Ended ected Test Year 2 Ended	12/31/202 12/31/202		
			st recent historical year.		ected Test Year 1 Ended Year Ended	nded 12/31/202 12/31/202
UCK	ET NO.: 20240025-EI				orical Year Ended	12/31/202
				Witr	ess: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or	Total	Jurisdictional	Jurisdictional	
		Omission	Adjustment	Factor	Adjustment	
ine No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	
		,				_
1 2	Non-Regulated and Miscellaneous	(7) (8)	855 2,650	1.00000 0.97366	855 2,580	
3	Corporate Aircraft Promotional Advertising	(9)	3,865	0.97366	2,560 3,763	
3 4	Directors & Officers Liability Insurance	(10)	0	0.97300 N/A	3,703	
5	Organization Dues	(11)	73	0.97366	71	
6	Miscellaneous Interest Expense	(12)	(843)	0.97366	(821	
7	Economic Development	(13)	369	0.97366	359	•
8	Parent Debt Adjustment	(14)	0	N/A	0	
9	Interest Synchronization	(15)	(11,888)	0.92090	(10,948)
10	LTIP & SERP	(16)	0	N/A	0	
11	Gain/Loss On Disposition & Other	(17)	988	1.00000	988	
12	Storm Cost Recovery	(18)	0	N/A	0	
13	Revenue Tax	(19)	(0)	1.00000	(0	
20	TOTAL COMMISSION ADJUSTMENTS				(118,006)
21 22	COMPANY ADJUSTMENTS					
3	Rate Case Expense	(21)	(653)	1.0000	(653)
24	MRC Program	(22)	(849)	1.0000	(849)
25	EV Off-Peak Credit	(23)	(199)	1.0000	(199)
26	CEC 2.0 Subscription Revenue	(24)	7,470	1.0000	7,470	
27	Dismantlement Study	(25)	(10,625)	0.9983	(10,607	•
28	Depreciation Study	(26)	(32,679)	0.8939	(29,212	
29	Capital Recovery Amortization	(27)	(2,632)	0.9646	(2,539	
29	Base Rate Revenue Sync	(28)	(4,320)	1.0000	(4,320	
30	COR Reg Asset *	(29)	(13,999)	1.0000	(13,999	•
31 32	TOTAL COMPANY ADJUSTMENTS		0	N/A	0 (54,907	_

FLORIDA PUBLIC			Explanation: List and explain all proposed adjustments to net operating	Type of Data Shown:
COMPANY: Duke Energy Florida, LLC			income for the test year, the prior year, and the most recent historical year.	Projected Test Year 3 Ended 12/31/2027 Projected Test Year 2 Ended 12/31/2026 X Projected Test Year 1 Ended 12/31/2025
DOCKET NO.: 20240025-EI		240025-EI		Prior Year Ended 12/31/2023 Historical Year Ended 12/31/2023
				Witness: Olivier
		(1)	(2)	
Line No.	Index	Adjustment Title	Reason for Adjustment or Omission (Provide Supporting Schedules)	
1		COMMISSION ADJUSTMENTS		
2	(2)	ECCR	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	's Energy Conservation Cost Recovery Clause and the
3	(3)	ECRC	To exclude from operating income the revenues and expenses associated with DEF tax effects.	s's Environmental Cost Recovery Clause and the related
4	(4)	FUEL	To exclude from operating income the revenues and expenses associated with DEF	's Fuel Cost Recovery Clause and the related tax effects.
5	(5)	CCR	To exclude from operating income the revenues and expenses associated with DEF effects.	s's Capacity Cost Recovery Clause and the related tax
6	(6)	Storm Protection Plan	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	s's Storm Protection Plan Cost Recovery Clause and the
7	(7)	Non-Regulated and Miscellaneou	To exclude from operating expenses the depreciation expense and related tax effe	ct of non-utility property.
8	(8)	Corporate Aircraft Allocation	To exclude from operating expenses the costs associated with corporate aircraft us FOF-EI.	sed for executive travel, per Order No. PSC-2010-0131-
9	(9)	Inst./Promotional Advertising	To exclude from operating expenses the cost of image building and promotional ac 2010-0131-FOF-EI.	dvertising and the related tax effects, per Order No. PSC-
10	(10)	Directors & Officers Premium	To exclude from operating expenses 50% of the costs associated with directors' an FOF-EI. DEF is proposing to remove this adjustment in the test periods as it is an ag	·
11	(11)	Remove Assoc/Organization Due	To exclude from operating expenses certain industry association dues and the rela	ted tax effects, per Order No. PSC-92-1197-FOF-EI.
12	(12)	Miscellaneous Interest Expense	To include in operating expense the non-debt interest expense associated with uti	lity-oriented activities.
13	(13)	Remove Economic Development	To exclude from operating expense a portion of economic development expense c	onsistent with Rule 25-6.0426, F.A.C.
14	(14)	Parent Debt Adjustment	DEF is proposing to discontinue this adjustment (see direct testimony of Karl Newli	in and Marcia Olivier).
15	(15)	Interest Synchronization - FPSC	To include in operating expense an adjustment to income tax to reflect the interes	t expense associated with FPSC adjusted rate base.

FLORIDA PUBLIC						
COMPAI	NY: Duke	Energy Florida, LLC	income for the test year, the prior year, and the most recent historical year.	Projected Test Year 3 Ended 12/31/2027 Projected Test Year 2 Ended 12/31/2026		
DOCKET NO.: 20240025-EI				X Projected Test Year 1 Ended 12/31/2025 Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023		
				Witness: Olivier		
		(1)	(2)			
Line No.	Index	Adjustment Title	Reason for Adjustment or Omission (Provide Supporting Schedules)			
		COMMISSION ADJUSTMENTS (CONTINU				
16	(16)	LTIP & SERP	To exclude from operating expense the Long-Term Incentive Plan and Supple Agreement, per Order PSC-2021-0202-AS-EI. DEF is proposing to remove this recovery.	•		
17	(17)	Gain/Loss On Disposition & Other	To include in operating expenses the amortization associated with gains/losses on sale of plant-in-service and the related tax effec			
18	(18)	Storm Cost Recovery	To exclude from operating income the revenues and expenses associated with storm restoration costs recovered by way of surcharge o customer bills, per Rule 25-6.1043			
19	(19)	Revenue Tax	To exclude from operating income the revenues and expenses associated with Receipts Tax.	th Regulatory Assessment Fees, Franchise Fees, and the Gross		
20		COMPANY ADJUSTMENTS				
21	(21)	Rate Case Expense	To include in operating expenses the amortization of rate case expense for t a three year amortization period.	his proceeding and the tax effects. The Company is requesting		
22	(22)	MRC Program	To include the impact of a one-time credit offered to customers for reducing	installation costs of EV chargers.		
23	(23)	EV Off-Peak Credit	To include in revenue the impact of credits provided for charging electric-vel	nicles during off-peak hours.		
24	(24)	CEC 2.0 Subscription Revenue	To include the revenue associated with the Clean Energy Connect subscription	on program expansion.		
25	(25)	Dismantlement Study	To include in operating expense the incremental dismantlement expense ass	ociated with DEF's 2023 Dismantlement Study.		
26	(26)	Depreciation Study	To include in operating expense the incremental depreciation expense assoc	iated with DEF's 2023 Depreciation Study.		
27	(27)	Capital Recovery Amortization	To reflect in operating expenses the amortization of unrecovered investment 3, Avon Park 1&2, Higgins 1-4, Turner 1-4, Rio Pinar 1, Bartow-Anclote Pipelin recovery schedules for these assets over a period of five years beginning in 2	ne and their related tax effects. The company is requesting capi		
27	(28)	Base Rate Revenue Sync	To include in operating income an adjustment to synchronize base revenues 13c.	in 2025, 2026, and 2027 before base rate increases to MFR Sch		
28	(29)	COR Reg Asset	To include in operating expense the amortization associated with removal co AS-EI.	osts approved in DEF's 2021 Settlement Order PSC-2021-0202-		

FLOR	IDA PUBLIC SERVICE COMMISSION	Explanation:	List and explain all proposed		Type of Data Shown:	12/21/2027
СОМ	PANY: Duke Energy Florida, LLC		adjustments to net operating income for the test year, the prior year, and the		Projected Test Year 2 Ended	12/31/2027 12/31/2026 12/31/2025
DOC	EET NO.: 20240025-EI		most recent historical year.	X Prior Year Ended Historical Year Ended		12/31/2024 12/31/2023
					Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
Line No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	
1	COMMISSION ADJUSTMENTS					
2	ECCR	(2)				
3	440-446 Revenues	(2)	(120,868)	1.000000	(120,868)	
4	908-909 O&M	(2)	118,655	1.000000	118,655	
5	403-407 Depreciation & Amortization	(2)	0	N/A	0	
6	409-411 Income Taxes	(2)			561	
7	Net Operating Income	(2)			(1,652)	
8		4-1				
9	ECRC	(3)	(0.067)	4 000000	(0.067)	
10 11	440-446 Revenues 500-557 O&M	(3) (3)	(8,967) 4,647	1.000000 0.987544	(8,967) 4,589	
12	403-407 Depreciation & Amortization	(3)	1,222	0.966164	1,181	
13	408 Taxes - Other Than Income	(3)	108	0.988552	107	
14	409-411 Income Taxes	(3)	100	0.500552	783	
15	Net Operating Income	(3)			(2,307)	•
16						
17	FUEL					
18	440-446 Revenues	(4)	(2,694,996)	1.000000	(2,694,996)	
19	500-557 O&M	(4)	2,715,787	0.987786	2,682,617	
20	403-407 Depreciation & Amortization	(4)	130	0.974030	127	
21 22	407 FPD PPA Buyout Reg Asset	(4)	6,551	1.000000	6,551	
23	409-411 Income Taxes Net Operating Income	(4) (4)			1,445 (4,256)	•
24	Net Operating meome	(4)			(4,230)	
25	CCR					
26	440-446 Revenues	(5)	(319,762)	1.000000	(319,762)	
27	500-557 O&M	(5)	322,879	0.969020	312,877	
28	407 ISFSI Reg Asset Amort	(5)	0	N/A	0	
29	409-411 Income Taxes	(5)			1,745	
30	Net Operating Income	(5)			(5,140)	
31						
32		(6)	(4.45,000)	1 000000	/a.ac. 2021	
33 34	440-446 Revenues	(6)	(146,000) 77,908	1.000000	(146,000)	
34 35	562-926.6 O&M 403-407 Depreciaton & Amortization	(6) (6)	77,908 (16,717)	0.94144 1.15585	73,345 (19,322)	
36	407 Current and Prior Year Deferrals	(6)	(16,717)	1.15565 N/A	(19,322)	
37	408 Taxes - Other Than Income	(6)	5,976	0.87766	5,245	
38	409-411 Income Taxes	(6)	3,370	0.000	21,982	
39	Net Operating Income	(6)			(64,750)	•

CHEDULE C	-3	JURISDICTIONAL NE	T OPERATING INCOME ADJUSTMENT				
LORIDA PU	BLIC SERVICE COMMISSION	Explanation: List a	Type of Data Shown:				
`ΟΜΡΔΝΥ· Γ	Duke Energy Florida, LLC	-	tments to net operating income for		Projected Test Year 3 Ended 12/31/2027 Projected Test Year 2 Ended 12/31/2026		
OWII AIVI. L	buke Energy Florida, EEC		est year, the prior year, and the recent historical year.		Projected Test Year 1 Ended 12/31/20		
OCKET NO.	.: 20240025-EI	most	recent historical year.		or Year Ended	12/31/202	
					torical Year Ended	12/31/202	
					tness: Olivier		
	(1)	(2)	(3)	(4)	(5)		
		Reason for Adjustment or	Total	Jurisdictional	Jurisdictional		
		Omission	Adjustment	Factor	Adjustment		
Line		(Provide Supporting					
No.	Adjustment Title	Schedules)	(\$000's)		(\$000's)		
		(=)	201	4.0000	954	_	
	Regulated and Miscellaneous prate Aircraft	(7) (8)	861 2,650	1.00000 0.96837	861 2,566		
1	otional Advertising	(9)	3,865	0.96830	3,742		
	tors & Officers Liability Insurance	(10)	981	0.96837	950		
	nization Dues	(11)	73	0.96836	70		
	llaneous Interest Expense	(12)	(843)	0.96940	(818		
	omic Development	(13)	369	0.97469	359		
8 Paren	t Debt Adjustment	(14)	11,284	0.92018	10,383		
9 Intere	est Synchronization	(15)	(12,836)	0.91834	(11,788)	
10 LTIP 8		(16)	12,890	0.96836	12,482		
	Loss On Disposition & Other	(17)	989	0.97403	964		
	Cost Recovery	(18)	(0)	1.00000	(0		
	nue Tax	(19)	0	1.00000	0	_	
14 TOTA I 15	L COMMISSION ADJUSTMENTS				(58,331)	
	PANY ADJUSTMENTS						
23							
24							
25							
26							
27							
28							
29							
30							
30 31							
32							
32							

FLORIDA	PUBLIC		Explanation: List and explain all proposed adjustments to net operating	Type of Data Shown: Projected Test Year 3 Ended 12/31/2027					
COMPA	NY: Duke	e Energy Florida, LLC	income for the test year, the prior year, and the most recent historical year.	Projected Test Year 2 Ended 12/31/2026 Projected Test Year 1 Ended 12/31/2025					
DOCKET	NO.: 20	240025-EI		X Prior Year Ended 12/31/2024 Historical Year Ended 12/31/2023					
				Witness: Olivier					
		(1)	(2)						
Line			Reason for Adjustment or Omission						
No.	Index	Adjustment Title	(Provide Supporting Schedules)						
1		COMMISSION ADJUSTMENTS							
2	(2)	ECCR	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	's Energy Conservation Cost Recovery Clause and the					
3	(3)	ECRC	To exclude from operating income the revenues and expenses associated with DEF tax effects.	To exclude from operating income the revenues and expenses associated with DEF's Environmental Cost Recovery Clause and the related tax effects.					
4	(4)	FUEL	To exclude from operating income the revenues and expenses associated with DEF	To exclude from operating income the revenues and expenses associated with DEF's Fuel Cost Recovery Clause and the related tax effects.					
5	(5)	CCR	To exclude from operating income the revenues and expenses associated with DEF effects.	's Capacity Cost Recovery Clause and the related tax					
6	(6)	Storm Protection Plan	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	's Storm Protection Plan Cost Recovery Clause and the					
7	(7)	Non-Regulated and Miscellaneo	To exclude from operating expenses the depreciation expense and related tax effe	ct of non-utility property.					
8	(8)	Corporate Aircraft Allocation	To exclude from operating expenses the costs associated with corporate aircraft us FOF-EI.	ed for executive travel, per Order No. PSC-2010-0131-					
9	(9)	Inst./Promotional Advertising	To exclude from operating expenses the cost of image building and promotional ac 2010-0131-FOF-EI.	lvertising and the related tax effects, per Order No. PSC-					
10	(10)	Directors & Officers Premium	To exclude from operating expenses 50% of the costs associated with directors' an FOF-EI.	d officers' liability insurance per Order No. PSC-2010-0131-					
11	(11)	Remove Assoc/Organization Due	To exclude from operating expenses certain industry association dues and the rela	ted tax effects, per Order No. PSC-92-1197-FOF-EI.					
12	(12)	Miscellaneous Interest Expense	To include in operating expense the non-debt interest expense associated with util	ity-oriented activities.					
13	(13)	Remove Economic Development	To exclude from operating expense a portion of economic development expense c	onsistent with Rule 25-6.0426, F.A.C.					
14	(14)	Parent Debt Adjustment	To include in operating expense the income tax impact of parent debt per Rule 25-0202-AS-EI.	14.004, F.A.C. and the 2021 Settlement Order PSC-2021-					
15	(15)	Interest Synchronization - FPSC	To include in operating expense an adjustment to income tax to reflect the interes to the gross interest used in calculating per books tax expenses.	t expense inherent in the allowed rate base as opposed					

FLORIDA	PUBLIC		Explanation:	List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027	
COMPA	NY: Duke	e Energy Florida, LLC		historical year.		Projected Test Year 2 Ended Projected Test Year 1 Ended Test Year 1 Ended	12/31/2026 12/31/2025	
DOCKET	NO.: 20	240025-EI			X	Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023	
						Witness: Olivier		
		(1)		(2)				
Line				Reason for Adjustment or Omission				
No.	Index	Adjustment Title		(Provide Supporting Schedules)				
		COMMISSION ADJUSTMENTS (CO	NTINUED)					
16	(16)	LTIP & SERP		To exclude from operating expense the Long-Term Incentive Plan and Supplement Agreement, per Order PSC-2021-0202-AS-EI.	al Execu	tive Retirement Plan costs per 20	21 Settlement	
17	(17)	Gain/Loss On Disposition & Other		To include in operating expenses the amortization associated with gains/losses on sale of plant-in-service and the related tax effects, per Order 11628, Docket 820100-EU.				
18	(18)	Storm Cost Recovery		To exclude from operating income the revenues and expenses associated with storm restoration costs recovered by way of surcharge on customer bills, per Rule 25-6.1043				
19	(19)	Revenue Tax		To exclude from operating income the revenues and expenses associated with Reg Receipts Tax.	gulatory	Assessment Fees, Franchise Fees,	and the Gross	
20	СОМР	ANY ADJUSTMENTS						
21								
22								
23								
24								
25								
26								
27								
28								

SCHE	DULE C-3	JURISDICTIO	NAL NET OPERATING INCOME ADJUSTMEN	ITS		
FLOR	IDA PUBLIC SERVICE COMMISSION	Explanation:	List and explain all proposed	-	Гуре of Data Shown:	
	PANY: Duke Energy Florida, LLC		adjustments to net operating income for the test year, the prior year, and the most recent historical year.	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended		12/31/2027 12/31/2026 12/31/2025
DOCK	(ET NO.: 20240025-EI			<u>X</u>	Prior Year Ended Historical Year Ended Witness: Olivier	12/31/2024 12/31/2023
	(1)	(2)	(3)	(4)	(5)	
	(1)	(2)	(3)	(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
Line No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)		(\$000's)	
1	COMMISSION ADJUSTMENTS					-
2	ECCR	(2)				
3	440-446 Revenues	(2)	(110,271)	1.000000	(110,271)	
4	908-909 O&M	(2)	108,837	1.000000	108,837	
5	403-407 Depreciation & Amortization	(2)	539	0.967790	522	
6	409-411 Income Taxes	(2)			231	_
7	Net Operating Income	(2)			(681)	
8	5000	(0)				
9	ECRC	(3)	(0.547)	1 000000	(0.5.47)	
10 11	440-446 Revenues 500-557 O&M	(3)	(8,547)	1.000000 0.988215	(8,547)	
12	403-407 Depreciation & Amortization	(3) (3)	7,356 (5)	9.967213	7,269 (53)	
13	408 Taxes - Other Than Income	(3)	83	0.926436	77	
14	409-411 Income Taxes	(3)	55	0.520430	318	
15	Net Operating Income	(3)			(936)	_
16						
17	FUEL					
18	440-446 Revenues	(4)	(2,337,197)	1.000000	(2,337,197)	
19	500-557 O&M	(4)	2,383,515	0.974696	2,323,203	
20	403-407 Depreciatin & Amortization	(4)	0	N/A	0	
21	407 FPD PPA Buyout Reg Asset	(4)	6,551	1.000000	6,551	
22	409-411 Income Taxes	(4)			1,886	-
23 24	Net Operating Income	(4)			(5,556)	
25	CCR					
26	440-446 Revenues	(5)	(441,727)	1.000000	(441,727)	
27	500-557 O&M	(5)	439,679	0.953959	419,436	
27	407 Ridge PPA Buyout Amortization	(5)	6,518	1.000000	6,518	
28	407 CR South Reg Asset Amortization	(5)	0	N/A	0	
29	409-411 Income Taxes	(5)			(3,146)	<u>_</u>
30	Net Operating Income	(5)			(18,920)	
31						
32	SPPCRC					
33	440-446 Revenues	(6)	(138,107)	1.000000	(138,107)	
34	562-926.6 O&M	(6)	66,319	0.94034	62,363	
35	403-407 Depreciation & Amortization	(6)	24,849	0.93875	23,327	
36	407 Current and Prior Year Deferrals	(6)	0	N/A	0	
37 38	408 Taxes - Other Than Income	(6)	7,415	0.95542	7,085	
	409-411 Income Taxes	(6)			11,490	

FLORIDA PU	IBLIC SERVICE COMMISSION	Explanation: List an	d explain all proposed		Type	of Data Shown:	
	Duke Energy Florida, LLC	adjustments to net operating income for the test year, the prior year, and the			Proje Proje	Projected Test Year 3 Ended Projected Test Year 2 Ended	
OCKET NO	.: 20240025-ЕІ	most r	ecent historical year.		Prior	ected Test Year 1 Ended Year Ended orical Year Ended	12/31/202 12/31/202 12/31/202
					Witn	ess: Olivier	
	(1)	(2)	(3)		(4)	(5)	
		Reason for Adjustment or Omission	Total Adjustment		Jurisdictional Factor	Jurisdictional Adjustment	
ine No.	Adjustment Title	(Provide Supporting Schedules)	(\$000's)			(\$000's)	
2 Corpo	Regulated and Miscellaneous orate Aircraft otional Advertising	(7) (8) (9)		135 2,439 3,567	1.00000 0.96779 0.96779	135 2,360 3,452	
4 Direct	tors & Officers Liability Insurance	(10) (11)		972 76	0.96779 0.96779	941 74	
7 Econo	ellaneous Interest Expense omic Development	(12) (13)		(1,237) 251	0.96779 0.96779	(1,197 243	,
9 Intere	nt Debt Adjustment est Synchronization & SERP	(14) (15) (16)		10,801 (3,990) 11,940	0.92439 0.97820 0.96779	9,984 (3,903 11,556)
11 Gain/	/Loss On Disposition & Other n Cost Recovery	(17) (18)		1,027 (0)	0.97403 1.00000	1,000)
20 TOTA	nue Tax NL COMMISSION ADJUSTMENTS	(19)		(729)	1.00000	(729 (36,022	_
21 22 COMI	PANY ADJUSTMENTS						
23 24							
25 26							
27 28							
29 30							
31 32							

FLORIDA PUBLIC	Explanation: List and explain all proposed adjustments to net operating	Type of Data Shown:		
СОМРА	NY: Duk	e Energy Florida, LLC	income for the test year, the prior year, and the most recent historical year.	Projected Test Year 3 Ended 12/31/2027 Projected Test Year 2 Ended 12/31/2026 Projected Test Year 1 Ended 12/31/2025
DOCKET	NO.: 20	0240025-EI		Prior Year Ended 12/31/2024 X Historical Year Ended 12/31/2023
				Witness: Olivier
		(1)	(2)	
Line No.	Index	Adjustment Title	Reason for Adjustment or Omission (Provide Supporting Schedules)	
1		COMMISSION ADJUSTMENTS		
2	(2)	ECCR	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	's Energy Conservation Cost Recovery Clause and the
3	(3)	ECRC	To exclude from operating income the revenues and expenses associated with DEF tax effects.	's Environmental Cost Recovery Clause and the related
4	(4)	FUEL	To exclude from operating income the revenues and expenses associated with DEF	's Fuel Cost Recovery Clause and the related tax effects.
5	(5)	CCR	To exclude from operating income the revenues and expenses associated with DEF effects.	's Capacity Cost Recovery Clause and the related tax
6	(6)	Storm Protection Plan	To exclude from operating income the revenues and expenses associated with DEF related tax effects.	's Storm Protection Plan Cost Recovery Clause and the
7	(7)	Non-Regulated and Miscellaneo	To exclude from operating expenses the depreciation expense and related tax effe	ct of non-utility property.
8	(8)	Corporate Aircraft Allocation	To exclude from operating expenses the costs associated with corporate aircraft us FOF-EI.	sed for executive travel, per Order No. PSC-2010-0131-
9	(9)	Inst./Promotional Advertising	To exclude from operating expenses the cost of image building and promotional ac 2010-0131-FOF-EI.	dvertising and the related tax effects, per Order No. PSC-
10	(10)	Directors & Officers Premium	To exclude from operating expenses 50% of the costs associated with directors' an FOF-EI.	d officers' liability insurance per Order No. PSC-2010-0131
11	(11)	Remove Assoc/Organization Due	To exclude from operating expenses certain industry association dues and the rela	ted tax effects, per Order No. PSC-92-1197-FOF-EI.
12	(12)	Miscellaneous Interest Expense	To include in operating expense the non-debt interest expense associated with uti	lity-oriented activities.
13	(13)	Remove Economic Development	To exclude from operating expense a portion of economic development expense of	onsistent with Rule 25-6.0426, F.A.C.
14	(14)	Parent Debt Adjustment	To include in operating expense the income tax impact of parent debt per Rule 25-0202-AS-EI.	14.004, F.A.C. and the 2021 Settlement Order PSC-2021-
15	(15)	Interest Synchronization - FPSC	To exclude from operating expenses the depreciation expense and related tax effe	ct of non-utility property.

FLORIDA	PUBLIC		Explanation	List and explain all proposed adjustments to net operating		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027	
COMPA	NY: Duke	e Energy Florida, LLC		income for the test year, the prior year, and the most recent historical year.		Projected Test Year 2 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025	
DOCKET	NO.: 20	240025-EI			X	_ Prior Year Ended _ Historical Year Ended	12/31/2024 12/31/2023	
						Witness: Olivier		
		(1)		(2)				
Line No.	Index	Adjustment Title		Reason for Adjustment or Omission (Provide Supporting Schedules)				
		COMMISSION ADJUSTMENTS (CO	ONTINUED)					
16	(16)	LTIP & SERP		To exclude from operating expense the Long-Term Incentive Plan and Supplementa Agreement, per Order PSC-2021-0202-AS-EI.	al Execu	tive Retirement Plan costs per 20	21 Settlement	
17	(17)	Gain/Loss On Disposition & Othe	r	To include in operating expenses the amortization associated with gains/losses on s Order 11628, Docket 820100-EU.	sale of p	plant-in-service and the related ta	ıx effects, per	
18	(18)	Storm Cost Recovery		To exclude from operating income the revenues and expenses associated with storm restoration costs recovered by way of surcharge on customer bills, per Rule 25-6.1043				
19	(19)	Revenue Tax		To exclude from operating income the revenues and expenses associated with Regular Receipts Tax.	ulatory	Assessment Fees, Franchise Fees,	and the Gross	
20	COMP	ANY ADJUSTMENTS						
21								
22								
23								
24								
25								
26								
27								
28								

FLORIDA	A PUBLIC SERVI	CE COMMISSION EXP	ANATION: Provide jurisdictional factors for net operation	-		Type of Data Shown:	
	NY: Duke Energ		for the test year and the most recent historic the test year is projected.	al year if	\equiv	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	5-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)		(4)	(5)	
Line	Account	Account	Total		FPSC	Jurisdictional	
No.	No.	Title	Compar	ıy	Jurisdictional	Sep Factor	
1 2		OPERATING REVENUES					
3		REVENUE FROM SALES					
4	440 - 446	Retail Sales - Base Revenues		2,835,149	2,835,149	1.000000	
5	440 - 446	Retail Sales - Fuel Revenues		1,742,115	1,742,115	1.000000	
6	440 - 446	Retail Sales - Capacity Revenues		22,582	22,582	1.000000	
7	440 - 446	Retail Sales - Energy Conservation Revenues		130,244	130,244	1.000000	
8	440 - 446	Retail Sales - Environmental Revenues		10,814	10,814	1.000000	
9	440 - 446	Retail Sales - Storm Protection Plan Revenues		403,772	403,772	1.000000	
10	440 - 446	Franchise Fee Revenue		138,307	138,307	1.000000	
11	440 - 446	Gross Receipts Tax Revenues		131,924	131,924	1.000000	
12	440 - 446	Regulatory Assessment Fee Revenues		3,815	3,815	1.000000	
13	447	Sales for Resale		19,911	-	0.000000	
14		Total Revenues From Sales		5,438,632	5,418,721	0.996339	
15		OTHER OPERATING DEVENIES					
16	450	OTHER OPERATING REVENUES		22.400	22.100	1.000000	
17	450	Late Payment Charges		22,100	22,100	1.000000	
18 19	451 454	Miscellaneous Service Revenues Rent from Electric Property - Lighting Equipment		11,209 88,800	11,209	1.000000 1.000000	
20	454 454	Rent from Electric Property - Lighting Equipment Rent from Electric Property - Non Lighting Equipme	nt	7,228	88,800 7,228	1.000000	
20	454 454	Rent from Electric Property - Non Lighting Equipme	THE STATE OF THE S	7,228 239	239	1.000000	
22	454 454	Rent from Electric Property - Transmission		304	213	0.699238	
23	454	Rent from Electric Property - Extra Facilities & Othe	r	284	262	0.919930	
24	454	Rent from Electric Property - EV Chargers	•	11,729	11,729	1.000000	
25	454	Rent from Electric Property - Pole & Line Attachme	nts	9,600	6,713	0.699238	
26	454	Rent from Electric Property - Transmission Tower L		2,187	1,529	0.699238	
27	454	Rent from Electric Property - Transmission Other		3,248	2,271	0.699238	
28	456	Oth Electric Revenues - Retail Miscellaneous		274	274	1.000000	
29	456	Oth Electric Revenues - State & Municipal Tax Colle	ctions	298	274	0.919930	
30	456	Wholesale Revenues - Distrubtion Charge Network		1,045	-	0.000000	

	A PUBLIC SERVI NY: Duke Energ		ANATION: Provide jurisdictional factors for r for the test year and the most red the test year is projected.		X	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
	NO.: 2024002				<u> </u>	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1	456	Wholesale Revenues - Transmission Charge Netwo	(209,725	-	0.00000	
2	456	Wholesale Revenues - System Dispatch		3,079	-	0.000000	
3	456	Wholesale Revenues - Reactive Purchases/Voltage		4,884	-	0.000000	
4	456	Wholesale Revenues - Regulation/Frequency Resp	nse	3,753	-	0.000000	
5	456	Wholesale Revenues - Operating and Spinning Res	ves	399	-	0.000000	
6 7		Total Other Operating Revenues		380,384	152,841	0.401807	
8		TOTAL OPERATING REVENUES		5,819,016	5,571,562	0.957475	
9		TOTAL OF ENVITED REVENUES		3,013,010	3,371,302	0.337473	
10		OPERATION & MAINTENANCE EXPENSES					
11		<u> </u>					
12		STEAM POWER GENERATION O&M					
13	500-509	Operation - Base - Demand		14,673	14,673	0.999998	
14		Operation - Intermediate - Demand		2,050	1,953	0.952398	
15		Operation - Peaking - Demand		86	84	0.977923	
16		Operation - Demand - Total		16,810	16,710	0.994079	
17							
18	510-515	Maintenance - Base - Energy		33,814	33,814	0.99995	
19		Maintenance - Intermediate - Energy		7,834	7,398	0.944342	
20		Maintenance - Peaking - Energy		1,556	1,500	0.964021	
21		Maintenance - Energy - Total		43,204	42,712	0.988608	
22							
23		TOTAL STEAM POWER GENERATION O&M		60,014	59,422	0.990140	
24							
25		NUCLEAR POWER GENERATION O&M					
26	546-550	[0517-0525 Nuclear - Operation - Base - Demand]		(1,847)	(1,847)	0.99998	
27		[0528-0532 Nuclear - Maintenance - Base - Energy		-	-	N/A	
28		TOTAL NUCLEAR POWER GENERATION O&M		(1,847)	(1,847)	0.99998	
29							
30							

	NY: Duke Energ		XPLANATION: Provide jurisdictional factors for for the test year and the most r the test year is projected.		·	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
DOCKET	NO.: 2024002	5-EI			_	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1 2		OTHER POWER GENERATION O&M					
3	546-550	Other Pwr Gen - Operation - Base - Demand		25,247	25,247	0.999998	
4		Other Pwr Gen - Operation - Intermediate - Dem	and	1,169	1,113	0.952398	
5		Other Pwr Gen - Operation - Peaking - Demand		6,111	5,976	0.977923	
6		Other Pwr Gen - Operation - Solar - Demand		17,890	17,890	0.999998	
7 8		Other Pwr Gen - Operation - Total		50,418	50,227	0.996219	
9	551-554	Other Pwr Gen - Maintenance - Base - Energy		66,828	66,827	0.999995	
10		Other Pwr Gen - Maintenance - Intermediate - E	nergy	778	734	0.944342	
11		Other Pwr Gen - Maintenance - Peaking - Energy		6,988	6,737	0.964021	
12		Other Pwr Gen - Maintenance - Solar - Energy		8,099	8,098	0.999995	
13		Other Pwr Gen - Maintenance - Total		82,692	82,397	0.996432	
14 15		TOTAL OTHER POWER GENERATION O&M		133,109	132,624	0.996351	
16							
17		OTHER POWER SUPPLY O&M					
18	556-557	Other Pwr Supply - Base - Demand		215	215	0.99998	
19		Other Pwr Supply - Intermediate - Demand		20	19	0.952398	
20		Other Pwr Supply - Peaking - Demand		20	20	0.977923	
21		Other Pwr Supply - Solar - Demand		133	133	0.999998	
22		TOTAL OTHER POWER SUPPLY O&M		387	386	0.996436	
23							
24		FUEL HANDING O&M					
25	501	Coal & Other Fuel Handling		730	730	0.999995	
26		TOTAL FUEL HANDLING O&M		730	730	0.99995	
27 28		TOTAL PRODUCTION O&M		192,394	191,315	0.994393	
29				- ,	7-70-0		
30							

		ICE COMMISSION	EXPLANATION: Provide jurisdictional factors for for the test year and the most re the test year is projected.			Type of Data Shown: X Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
	NO.: 2024002				= = =	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1 2		TRANSMISSION O&M:					
3		TRANSMISSION OPERATIONS					
4	560	Trans Supv & Engineering - Base - Demand		0		0 0.999998	
5		Trans Supv & Engineering - Intermediate - Dem	and	0		0 0.952398	
6		Trans Supv & Engineering - Peaking - Demand		0		0 0.977923	
7		Trans Supv & Engineering - Solar - Demand		0		0 0.99998	
8		Trans Supv & Engineering - Radials		0		0 1.000000	
9		Trans Supv & Engineering - Transmission		40		28 0.699238	
10		Trans Supv & Engineering - Total		41		29 0.707871	
11 12	561	Trans Load Dispatching - Transmission		14,058	0.8	330 0.699238	
13	301	Trans Load Dispatching - Transmission Trans Load Dispatching - Total		14,058		330 0.699238	
14		Trans Edda Bispaterinig Total		14,030	3,0	0.033230	
15	562	Trans Station Expenses - Base - Demand		11		11 0.999998	
16		Trans Station Expenses - Intermediate - Deman	d	1		1 0.952398	
17		Trans Station Expenses - Peaking - Demand		6		6 0.977923	
18		Trans Station Expenses - Solar - Demand		6		6 0.999998	
19		Trans Station Expenses - Radials		6		6 1.000000	
20		Trans Station Expenses - Transmission		954	6	0.699238	
21		Trans Station Expenses - Total		983	6	0.707901	
22							
23	563	Trans OH Line Expenses - Base - Demand		17		17 0.999998	
24		Trans OH Line Expenses - Intermediate - Demar	nd	1		1 0.952398	
25		Trans OH Line Expenses - Peaking - Demand		9		9 0.977923	
26		Trans OH Line Expenses - Solar - Demand		10		10 0.999998	
27		Trans OH Line Expenses - Radials		9		9 1.000000	
28		Trans OH Line Expenses - Transmission		1,563	1,0	0.699238	
29		Trans OH Line Expenses - Total		1,610	1,1	0.707871	
30							

FLORIDA	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide jurisdictional factors for for the test year and the most r			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	NY: Duke Ener	gy Florida, LLC	the test year is projected.			Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET	NO.: 2024002	25-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	_
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1	566	Trans Misc Expenses - Base - Demand		43	43	0.99998	
2		Trans Misc Expenses - Intermediate - Demand		3	3	0.952398	
3		Trans Misc Expenses - Peaking - Demand		23	22	0.977923	
4		Trans Misc Expenses - Solar - Demand		25	25	0.99998	
5		Trans Misc Expenses - Radials		23	23	1.000000	
6		Trans Misc Expenses - Transmission		3,858	2,697	0.699238	
7		Trans Misc Expenses - Total		3,974	2,813	0.707886	
8							
9 10	567	Trans Rent Oper		442	309	0.699238	
11		TOTAL TRANSMISSION OPERATING EXPENSE		21,109	14,817	0.701945	
12							
13		TRANSMISSION MAINTENANCE					
14	569	Trans Structures - Base - Demand		38	38	0.99998	
15		Trans Structures - Intermediate - Demand		2	2	0.952398	
16		Trans Structures - Peaking - Demand		20	20	0.977923	
17		Trans Structures - Solar - Demand		22	22	0.999998	
18		Trans Structures - Radials		20	20	1.000000	
19		Trans Structures - Transmission		3,376	2,360	0.699238	
20		Trans Structures - Total		3,478	2,462	0.707897	
21							
22	570	Trans Station Equipment - Base - Demand		97	97	0.999998	
23		Trans Station Equipment - Intermediate - Dem	and	6	6	0.952398	
24		Trans Station Equipment - Peaking - Demand		52	51	0.977923	
25		Trans Station Equipment - Solar - Demand		56	56	0.999998	
26		Trans Station Equipment - Radials		52	52	1.000000	
27				8,753	6,121	0.699238	
28		Trans Station Equipment - Total		9,017	6,383	0.707872	
29							
30							

FLORIDA	PUBLIC SERV	ICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if		_ X	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	NY: Duke Ener	gy Florida, LLC	the test year is projected.			Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET	NO.: 2024002	!5-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1	571	Trans Overhead Lines - Base - Demand		2	2	0.99998	
2		Trans Overhead Lines - Intermediate - Demand	d .	0	0	0.952398	
3		Trans Overhead Lines - Peaking - Demand		1	1	0.977923	
4		Trans Overhead Lines - Solar - Demand		1	1	0.99998	
5		Trans Overhead Lines - Radials		1	1	1.000000	
6		Trans Overhead Lines - Transmission		169	118	0.699238	
7		Trans Overhead Lines - Total		174	123	0.707836	
8							
9		TOTAL TRANSMISSION MAINTENANCE EXPENS	E	12,668	8,968	0.707878	
10							
11		TOTAL TRANSMISSION O&M		33,777	23,785	0.704170	
12							
13		DISTRIBUTION O&M:					
14							
15		DISTRIBUTION OPERATIONS					
16	580	Distribution Supv & Engineering		2,209	2,209	1.000000	
17	581	Distribution Load Dispatching		4,448	4,448	1.000000	
18	582	Distribution Station Expenses		891	891	1.000000	
19	583	Distribution Overhead Lines		540	540	1.000000	
20	584	Distribution Underground Lines		4,060	4,060	1.000000	
21	585	Distribution Street Lighting		-	-	N/A	
22	586	Distribution Meter Expenses		6,831	6,831	1.000000	
23	587	Distribution Customer Installation Exp		5,030	5,030	1.000000	
24	588	Distribution Misc Expenses		28,132	28,132	1.000000	
25	589	Distribution Rents		1,103	1,103	1.000000	
26		TOTAL DISTRIBUTION OPERATING EXPENSE		53,244	53,244	1.000000	
27							
28		DISTRIBUTION MAINTENANCE					
29	590	Distribution Supv & Engineering		-	-	N/A	
30	591	Distribution Structures		-	-	N/A	

FLORIDA	PUBLIC SERVI	ICE COMMISSION EX	PLANATION: Provide jurisdictional factors for for the test year and the most r			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Ener	gy Florida, LLC	the test year is projected.			Projected Test Year 2 Ended	12/31/2026
DOCKET	NO.: 2024002	.5-EI				Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1	592	Distribution Station Equipment		2,674	2,674	1.000000	
2	593	Distribution Overhead Lines		28,629	28,629	1.000000	
3	594	Distribution Underground Lines		9,127	9,127	1.000000	
4	595	Distribution Maint Line Transformers		206	206	1.000000	
5	596	Distribution Street Lighting		7,777	7,777	1.000000	
6	597	Distribution Meter Expenses		1,603	1,603	1.000000	
7	598	Distribution Miscellaneous		1,072	1,072	1.000000	
8		TOTAL DISTRIBUTION MAINTENANCE EXPENSE		51,088	51,088	1.000000	
9							
10		TOTAL DISTRIBUTION O&M		104,333	104,333	1.000000	
11							
12		CUSTOMER ACCOUNTS EXPENSES					
13	901	Cust Acct Supervision		109	109	1.000000	
14	902	Meter Reading		241	241	1.000000	
15	903	Customer Records & Collection		67,232	67,232	1.000000	
16	904	Customer Accounts - Uncollectible		18,300	18,300	1.000000	
17		TOTAL CUSTOMER ACCOUNT EXPENSE		85,881	85,881	1.000000	
18							
19		CUSTOMER SERVICE AND INFORMATION EXPENSE	=				
20	909	Misc Advertising Exp - Retail		523	523	1.000000	
21	910	Misc Customer Service and Informational Exp - Re	etail	2,969	2,969	1.000000	
22		TOTAL CUSTOMER SERVICE AND INFORMATION E	XPENSE	3,492	3,492	1.000000	
23							
24		SALES EXPENSES					
25	911	Sales Expense - Supervision		-	-	N/A	
26	912	Sales Expense - Demo & Selling - Retail		16,308	16,308	1.000000	
27	913	Sales Expense - Advertising - Retail		537	537	1.000000	
28	916	Sales Expense - Miscellaneous - Retail		=	-	N/A	
29		TOTAL SALES EXPENSE		16,845	16,845	1.000000	
30							

FLORIDA	PUBLIC SERVI	ICE COMMISSION	EXPLANATION: Provide jurisdictional factors for a for the test year and the most reconstruction.		X	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Ener	gy Florida, LLC	the test year is projected.			Projected Test Year 2 Ended	12/31/2026
DOCKET	NO - 2024002	5 FL				Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 2024002	5-EI				Prior Year Ended	12/31/2024
						Historical Year Ended	12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		ADMINISTRATIVE & GENERAL EXPENSE					
2	920	A&G Salaries		76,400	74,360	0.973300	
3	921	A&G Employee Expenses		41,709	40,595	0.973300	
4	922	A&G Admin Exp Transfer		41,703	40,333		
5	923	A&G Outside Service		27,876	27,132	0.973300	
6	924	A&G Property Insurance		24,718	23,021	0.931384	
7	925	A&G Injuries & Damages		7,320	7,125	0.973300	
8	926	A&G Pension & Benefits		59,614	58,022	0.973300	
9	928	A&G Reg Commission		7,573	7,573	1.000000	
10	929	A&G Duplicate Charges		(1,696)	(1,650)		
11	930	A&G Misc. General Expenses		(12,090)	(11,767)		
12	931	A&G Rents		25,325	24,648	0.973300	
13	331	TOTAL ADMINISTRATION & GENERAL EXPENSE	:	256,792	249,102	0.970053	
14		TOTAL ADMINISTRATION & GENERAL EXITENSE		230,732	243,102	0.570055	
15		TOTAL BASE RECOVERABLE O&M:		693,514	674,752	0.972948	
16		TO THE BABE NEED VERNIBLE OCCUR.		033,31	07.1,732	0.57.25.10	
17		CLAUSE RECOVERABLE O&M:					
18		ECCR TOTAL		121,942	121,942	1.000000	
19		2001.1011.12		111,5 .1	111,5 12	2.00000	
20		ECRC TOTAL		6,301	6,300	0.999995	
21	Various	ECRC (Base)		309	309	0.999998	
22	Various	ECRC (Energy)		5,992	5,992	0.999995	
23		1 - 3//		-,	-,		
24		SPP TOTAL		75,920	71,378	0.940171	
25	Various	SPP (Transmission)		15,102	10,560	0.699238	
26	Various	SPP (Distribution)		60,817	60,817	1.000000	
27		,		,-	/		
28	Various	CAPACITY TOTAL		12,565	11,392	0.906671	
29							
30							

FLORIDA	A PUBLIC SERVIO	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for not for the test year and the most rece	-		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAI	NY: Duke Energ	y Florida, LLC	the test year is projected.			Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	5-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1 2	Various	FUEL TOTAL		1,738,385	1,731,565	0.996077	
3		TOTAL CLAUSE RECOVERABLE O&M		1,955,112	1,942,577	0.993589	
4				_,			
5		TOTAL O&M EXPENSE		2,648,625	2,617,330	0.988184	
6							
7		DEPRECIATION & AMORTIZATION EXPENSES					
8							
9	403 & 404	PRODUCTION PLANT:					
10	403 & 404	Production Base		325,973	325,972	0.999998	
11	403 & 404	Production Intermediate		51,805	49,339	0.952398	
12	403 & 404	Production Peaking		16,757	16,387	0.977923	
13	403 & 404	Production Solar		114,828	114,828	0.999999	
14	403 & 404	TOTAL PRODUCTION DEPRECIATION		509,363	506,526	0.994431	
15							
16	400.0.404	PRODUCTION DISMANTLEMENT:					
17	403 & 404	Production Base		10,217	10,217	0.999998	
18	403 & 404	Production Intermediate		1,213	1,155	0.952398	
19	403 & 404	Production Peaking		2,050	2,004	0.977923	
20 21	403 & 404	Production Solar TOTAL DISMANTLEMENT EXPENSE		7,118 20,597	7,118 20,494	0.99998 0.994998	
22		TOTAL DISIMANTLEIMENT EXPENSE		20,597	20,494	0.994996	
23		TRANSMISSION PLANT:					
24	403 & 404	Land & Land Rights (Acct 350)		1,980	1,384	0.699238	
25	403 & 404	Structures & Improvements (Acct 352)		1,495	1,045	0.699238	
26	403 & 404	Station Equipment - Base (Acct 353)		1,555	1,555	0.99998	
27	403 & 404	Station Equipment - Intermediate (Acct 353)		96	91	0.952398	
28	403 & 404	Station Equipment - Peaking (Acct 353)		921	900	0.977923	
29	403 & 404	Station Equipment - Solar (Acct 353)		1,023	1,023	0.999998	
30							

FLORIDA	A PUBLIC SERVIC	CE COMMISSION EXPLANA	ON: Provide jurisdictional factors for net operating for the test year and the most recent historic	-	X	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPA	NY: Duke Energ	y Florida, LLC	the test year is projected.			Projected Test Year 2 Ended	12/31/2026
						Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	-EI				Prior Year Ended	12/31/2024
						_ Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)		(4)	(5)	
Line	Account	Account	Total		FPSC	Jurisdictional	
No.	No.	Title	Compar	ıy	Jurisdictional	Sep Factor	
1	403 & 404	Station Equipment - Transmission (Acct 353)		43,997	30,764	0.699238	
2		Station Equipment - Transmission Account 353 Total		47,592	34,334		
3				,	- 1,20	•==•	
4	403 & 404	Energy Control Center (Acct 353.2)		678	474	0.699238	
5	403 & 404	Towers & Fixtures (Acct 354)		1,072	750		
6	403 & 404	Poles & Fixtures (Acct 355)		103,479	72,356		
7		,		•	,		
8	403 & 404	Overhead Conductors & Devices - Primary (Acct 356)		999	999	1.000000	
9	403 & 404	Overhead Conductors & Devices - Transmission (Acct 35		29,052	20,314	0.699238	
10		Overhead Conductors & Devices - Transmission Account	66 Total	30,051	21,314	0.709238	
11							
12	403 & 404	Underground Conduit (Acct 357)		469	328	0.699238	
13	403 & 404	Underground Conductors & Devices (Acct 358)		1,749	1,223	0.699238	
14	403 & 404	Roads & Trails (Acct 359)		464	324	0.699238	
15							
16		TOTAL TRANSMISSION DEPRECIATION		189,029	133,533	0.706416	
17							
18		DISTRIBUTION PLANT:					
19	360	Dist Land and Land Rights		1,483	1,483	1.000000	
20	361	Dist Structures & Improvements		15,270	15,270	1.000000	
21	362	Dist Station Equipment		37,883	37,883	1.000000	
22	363	Distr Energy Storage Equipment		5,813	5,813	1.000000	
23	364	Dist Poles, Towers & Fixtures		74,399	74,399	1.000000	
24	365	Dist Overhead Conductors & Devices		57,298	57,298	1.000000	
25	366	Dist Underground Conduit		9,336	9,336	1.000000	
26	367	Dist Underground Conductors & Devices		47,672	47,672	1.000000	
27	368	Dist Line Transformers		50,695	50,695	1.000000	
28	369	Dist Services - Overhead		9,251	9,251	1.000000	
29	369	Dist Services - Underground		12,011	12,011	1.000000	
30	370	Dist Meter Equipment		31,969	31,969	1.000000	

Post		. PUBLIC SERVI NY: Duke Energ		EXPLANATION: Provide jurisdictional fac for the test year and the the test year is projected	most recent historical year if	X	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
Total Account Account Account Account Account Account Account Total FPSC Jurisdictional Jurisdictional PFSC Jurisdictional Jurisdictional PFSC Jurisdictional Jurisdictional PFSC Jurisdictional	DOCKET	NO.: 2024002	5-EI				Prior Year Ended	12/31/2024
Inc. Account Account Account Total FPSC Jurisdictional No. Title Company Jurisdictional Sep Factor 1 371 Dist Installs on Customer Premise (Premier Power Service) 3.3620 3.4620 1.000000 3 TOTAL DISTRIBUTION DEPERCIATION 393,051 393,051 1.000000 5 DISTRIBUTION PLANT: TOTAL DISTRIBUTION DEPERCIATION 7,256 7,236 0.997137 6 387 Dist Renergy Storage Equipment (Powerline) 7,256 7,236 0.997137 7 GENERAL PLANT: 391 General Structures & Improvements 13,776 13,408 0.973300 10 393 General Office Furn & Equip 10,719 10,433 0.973300 11 393 General Office Furn & Equip 1,198 1,166 0.973300 12 394 General Office Furn & Equip 1,272 70 0.973300 12 394 General Office Furn & Equip 1,272 70 0.973300 12					(\$000's)	,	Witness: Olivier	
No. Title Company Jurisdictional Sep Factor		(1)	(2)		(3)	(4)	(5)	
1 371 Dist Installs on Customer Premise (Premier Power Service) 5,351 5,351 1,000000 2 373 Dist Street Light & Signal Systems - Lighting 34,620 34,620 1,000000 3 TOTAL DISTRIBUTION DEPRECIATION 393,051 393,051 1,000000 5 DISTRIBUTION PLANT:	Line	Account	Account		Total	FPSC	Jurisdictional	
1	No.	No.	Title		Company	Jurisdictional	Sep Factor	
	1	371	Dist Installs on Customer Premise (Premier Poy	wer Service)	5 351	5 351	1.000000	
TOTAL DISTRIBUTION DEPRECIATION 393,051 393,051 1,000000			•					
DISTRIBUTION PLANT:		5,5						
DISTRIBUTION PLANT:					555,651	333,031	1.00000	
	-		DISTRIBUTION PLANT:					
Seminary Seminary		387			7.256	7.236	0.997137	
9 390 General Structures & Improvements 13,776 13,408 0.973300 10 391 General Office Furn & Equip 10,719 10,433 0.973300 12 393 General Stroes Equipment 1,198 1,166 0.973300 13 395 General Laboratory Equipment 72 70 0.973300 14 396 General Power Operating Equipment 1,5535 15,120 0.973300 15 397 General Communication Equipment 1,014 987 0.973300 16 398 General Misc Equipment 1,014 987 0.973300 17 301-303 Intangible Plant - Franchise 282 282 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 10 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,41 81,572 0.973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 82,22 18,757 0.973300 21 AMORTIZATION: 1,00000 <t< td=""><td>7</td><td></td><td> (,,</td><td></td><td>,</td><td>.,</td><td></td><td></td></t<>	7		(,,		,	.,		
9 390 General Structures & Improvements 13,776 13,408 0.973300 10 391 General Office Furn & Equip 10,719 10,433 0.973300 12 393 General Stroes Equipment 1,198 1,166 0.973300 13 395 General Laboratory Equipment 72 70 0.973300 14 396 General Power Operating Equipment 1,5535 15,120 0.973300 15 397 General Communication Equipment 1,014 987 0.973300 16 398 General Misc Equipment 1,014 987 0.973300 17 301-303 Intangible Plant - Franchise 282 282 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 10 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,41 81,572 0.973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 82,22 18,757 0.973300 21 AMORTIZATION: 1,00000 <t< td=""><td>8</td><td></td><td>GENERAL PLANT:</td><td></td><td></td><td></td><td></td><td></td></t<>	8		GENERAL PLANT:					
10 391 General Office Furn & Equip 10,719 10,433 0.973300 1 393 General Stores Equipment 1,198 1,166 0.973300 1 394 General Tools Shop & Garage Equipment 5,695 5,543 0.973300 1 395 General Laboratory Equipment 72 70 0.973300 1 396 General Communication Equipment 2,726 2,654 0.973300 1 397 General Communication Equipment 1,014 987 0.973300 1 301-303 Intangible Plant - Franchise 282 282 1,000000 1 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,000000 1 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 1 301-304 Intangible Plant - Software & Other 19,272 18,757 0.973300 1 301-305 Intangible Plant - Software & Other 19,272 18,757 0.973300 1 301-305 Intangible Plant - Software & Other 19,272 18,757 0.973300 1 301-305 Intangible Plant - Software & Other 19,272 18,757 0.973300 2 4 7 AGAINSTAIN 1,000000 1,000000 1,000000 2 407 Reg Asset Amortization - Fuel 6,551 1,000000 3 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 5,673 5,133 5,151 1,000000 4 7 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 5,513 5,513 5,151 1,000000 3 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 5,151 1,000000 4 7 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 5,151 1,000000 4 7 Reg Asset Amortization - Materia (2017 Settlement) 5,513 5,513 5,151 1,000000 3 407 Reg Asset Amortization - Materia (2017 Settlement) 5,513 5,		390			13,776	13,408	0.973300	
11 393 General Stores Equipment 1,198 1,166 0,973300 12 394 General Tools Shop & Garage Equipment 5,695 5,543 0,973300 14 395 General Power Operating Equipment 2,726 2,654 0,973300 15 397 General Communication Equipment 15,535 15,120 0,973300 16 398 General Misc Equipment 1,014 987 0,973300 16 391 Intangible Plant - Franchise 282 282 1,00000 18 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0,973300 19 301-303 Intangible Plant - Software & Other 3,441 81,572 0,973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0,977598 21 AURY Reg Asset Amortization - Fuel 6,551 6,551 6,551 1,00000 24	10		•		·	•		
12 394 General Tools Shop & Garage Equipment 5,695 5,543 0,973300 13 395 General Laboratory Equipment 72 70 0,973300 14 396 General Communication Equipment 2,726 2,654 0,973300 15 397 General Misc Equipment 15,535 15,120 0,973300 16 398 General Misc Equipment 1,014 987 0,973300 17 301-303 Intangible Plant - Franchise 282 282 1,00000 18 301-303 Intangible Plant - Software & Other 19,272 18,757 0,973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0,973300 21 TOTAL DEPRECIATION 1,202,739 1,142,413 0,949843 22 AUT AMORTIZATION: 1,00000 1,00000 25 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,00000 26 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) <t< td=""><td></td><td></td><td>• •</td><td></td><td></td><td></td><td></td><td></td></t<>			• •					
14 396 General Power Operating Equipment 2,726 2,654 0.973300 15 397 General Communication Equipment 15,535 15,120 0.973300 16 398 General Misc Equipment 1,014 987 0.973300 17 301-303 Intangible Plant - Franchise 282 282 1,00000 18 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 38,441 81,572 0.977598 21 TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843 22 AMORTIZATION: 1 1,074 1,000000 25 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,000000 26 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1,000000 29 407 Reg Asset Amortization	12	394	General Tools Shop & Garage Equipment		5,695	5,543	0.973300	
14 396 General Power Operating Equipment 2,726 2,654 0.973300 15 397 General Communication Equipment 15,535 15,120 0.973300 16 398 General Misc Equipment 1,014 987 0.973300 17 301-303 Intangible Plant - Franchise 282 282 1,00000 18 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,00000 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0,97390 21 TOTAL DEPRECIATION 1,202,739 1,142,413 0,949843 22 AMORTIZATION: 7 4,000 6,551 1,00000 25 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,00000 26 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1,00000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1,00000 30 407 Reg Asset	13	395			•	·		
15 397 General Communication Equipment 15,535 15,120 0.973300 16 398 General Misc Equipment 1,014 987 0.973300 17 301-303 Intangible Plant - Franchise 282 128 1,00000 18 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0.977598 21 TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843 24 AMORTIZATION: 5 6,551 1,00000 24 AMORTIZATION: 5 1,074 1,00000 25 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,00000 26 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1,000000 28 407 Reg Asset Deferral & Amortization - ISFSI - CCR 4,821	14	396			2,726	2,654	0.973300	
10 10 10 10 10 10 10 10	15					•		
17 301-303 Intangible Plant - Franchise 282 282 1,00000 18 301-303 Intangible Plant - Customer Connect 13,151 13,151 1,00000 19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.97330 20 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0.977598 21 TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843 24 AMORTIZATION: 5 6,551 6,551 1,00000 26 407 Clause Amortization - Fuel 6,551 6,551 1,00000 26 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,00000 27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1,00000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1,00000 29 407 Reg Asset Amortization - StS1 - CCR 4,821 4,821 1,00000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513	16	398	General Misc Equipment				0.973300	
19 301-303 Intangible Plant - Software & Other 19,272 18,757 0.973300 TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0.977598 TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843 TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843 AMORTIZATION: 25 407 Clause Amortization - Fuel 6,551 6,551 1.00000 26 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1,074 1.000000 27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.0000000	17	301-303	Intangible Plant - Franchise			282	1.000000	
TOTAL GENERAL & INTANGIBLE DEPRECIATION 83,441 81,572 0.977598	18	301-303	Intangible Plant - Customer Connect		13,151	13,151	1.000000	
TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843	19	301-303	Intangible Plant - Software & Other		19,272	18,757	0.973300	
TOTAL DEPRECIATION 1,202,739 1,142,413 0.949843	20		TOTAL GENERAL & INTANGIBLE DEPRECIATION		83,441	81,572	0.977598	
23 24 AMORTIZATION: 25 407 Clause Amortization - Fuel 6,551 6,551 1.000000 26 407 Reg Asset Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 27 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	21							
24 AMORTIZATION: 25 407 Clause Amortization - Fuel 6,551 6,551 1.000000 26 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1.000000 27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	22		TOTAL DEPRECIATION		1,202,739	1,142,413	0.949843	
25 407 Clause Amortization - Fuel 6,551 6,551 1.000000 26 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1.000000 27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	23							
26 407 Reg Asset Amortization - Storm Costs 1,074 1,074 1.000000 27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	24		AMORTIZATION:					
27 407 Reg Asset Deferral & Amortization - Dismantlement (2021 Settlement) 3,816 3,816 1.000000 28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	25	407	Clause Amortization - Fuel		6,551	6,551	1.000000	
28 407 Reg Asset Deferral & Amortization - Vision FL (2021 Settlement) 567 567 1.000000 29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	26	407	Reg Asset Amortization - Storm Costs		1,074	1,074	1.000000	
29 407 Reg Asset Amortization - ISFSI - CCR 4,821 4,821 1.000000 30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	27	407	Reg Asset Deferral & Amortization - Dismantle	ment (2021 Settlement)	3,816	3,816	1.000000	
30 407 Reg Asset Amortization - Customer Connect (2017 Settlement) 5,513 5,513 1.000000 31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	28	407	Reg Asset Deferral & Amortization - Vision FL (2021 Settlement)	567	567	1.000000	
31 407 Reg Asset Amortization - Meters (2017 Settlement) 4,002 4,002 1.000000	29	407	Reg Asset Amortization - ISFSI - CCR		4,821	4,821	1.000000	
	30	407	Reg Asset Amortization - Customer Connect (2	017 Settlement)	5,513	5,513	1.000000	
	31	407	Reg Asset Amortization - Meters (2017 Settlem	nent)	4,002	4,002	1.000000	
32 407 Non-Utility Property 1,080 1,080 1.000000	32	407	Non-Utility Property		1,080	1,080	1.000000	

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Color	FLORIDA	A PUBLIC SERVI	ICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net for the test year and the most recei			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
Projected Text Part Lindid 12/31/25 12	COMPAN	NY: Duke Energ	gy Florida, LLC	the test year is projected.		<u> </u>	Projected Test Year 2 Ended	12/31/2026
		·	•				-	12/31/2025
1/1	DOCKET	NO.: 2024002	5-EI				Prior Year Ended	12/31/2024
1							Historical Year Ended	12/31/2023
					(\$000's)		Witness: Olivier	
No. Title Company Jurisdictional Sep Factor		(1)	(2)		(3)	(4)	(5)	
TOTAL AMORTIZATION 27,425 27,425 1,000000 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837 0,950961 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837 0,950961 TAKES OTHER THAN INCOME: 4 408 Property Tax Total 245,682 225,636,380 0,918409 5 408 Payroll Tax Total 1,68,79 16,428,268 0,973300 6 408 Revenue Tax Total 270,231 270,230,386 1,000000 7 TOTAL ORM TAY TOTAL ORM EXPENSE 532,791 512,295,484 0,961531 8 TOTAL ORM EXPENSE 5,819,016 5,571,562,081 0,957475 10 TOTAL ORM EXPENSE 5,819,016 5,571,562,081 0,957475 11 TOTAL DEPRECIATION & AMORTIZATION 1,220,163 1,169,837,436 0,95061 1,100,837,436 0,95061	Line	Account	Account		Total	FPSC	Jurisdictional	
TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837 0,950951	No.	No.	Title		Company	Jurisdictional	Sep Factor	
2	33		TOTAL AMORTIZATION		27,425	27,425	1.000000	
2	1		TOTAL DEPRECIATION & AMORTIZATION		1 230 163	1 169 837	0 950961	
3 408 TAXES OTHER THAN INCOME: 4 408 Property Tax Total 225,563,238 0,918409 5 408 Payroll Tax Total 16,879 16,428,268 0,973300 6 408 Revenue Tax Total 270,231 270,230,836 0,0000 7 TOTAL TAXES OTHER THAN INCOME 532,791 512,295,484 0,961331 9 TOTAL OSM EXPENSE 5,819,016 5,511,562,081 0,957475 12 TOTAL OSM EXPENSE 2,648,625 2,617,329,655 0,981631 12 TOTAL TAXES OTHER THAN INCOME 1230,163 1,169,837,436 0,95061 12 TOTAL TAXES OTHER THAN INCOME 532,791 512,295,484 0,961531 12 TOTAL TAXES OTHER THAN INCOME 532,791 512,295,484 0,961531 12 TOTAL TAXES OTHER THAN INCOME 1,407,436 12,299,584 0,961531 12 TOTAL TAXES OTHER THAN INCOME (38,840) (34,693,774) 0,893,257 15 A09-411 INCOME TAXES (24,971) (2,497) <td></td> <td></td> <td>TOTAL DEL RECIATION & AWORTIZATION</td> <td></td> <td>1,230,103</td> <td>1,103,037</td> <td>0.550501</td> <td></td>			TOTAL DEL RECIATION & AWORTIZATION		1,230,103	1,103,037	0.550501	
4 408 Property Tax Total 245,682 225,636.380 0.918409 5 408 Payroll Tax Total 16,879 16,428.268 0.973300 6 408 Revenue Fax Total 270,231 270,203.836 0.00000 7 10TAL TAXES OTHER THAN INCOME \$32,791 \$12,295.484 0.961531 8 10TAL LO PERATING REVENUES \$5,819,016 \$5,571,562.081 0.957475 10 10TAL LO PERATING REVENUES \$6,86,655 2,617,329.655 0.988184 11 10TAL LO REMAIN INCOME \$2,548,625 2,617,329.655 0.988184 11 10TAL LAXES OTHER THAN INCOME \$120,0163 \$1,169,837.436 0.95131 12 10TAL LAXES OTHER THAN INCOME \$32,791 \$12,295.484 0.96131 13 409-411 INCOME TAXES \$409-411 \$1000ME TAXES \$409-411 \$400,491.871 0.983257 17 CUITENT INCOME TAXES \$409-411 \$400,491.871 \$400,491.871 0.0893257 18 409-411 Investment Tax Credit <		408	TAXES OTHER THAN INCOME:					
5 408 Avan Face Name of Total Action Payroll Tax Total DEPRATING REVENUES 532,791 512,295.484 0.961531 10 TOTAL OPERATING REVENUES 5,819.016 5,571,562.081 0.957475 11 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837.436 0.950961 12 TOTAL TAXES OTHER THAN INCOME 332,791 512,295.484 0.961531 13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,722,099.506 0.903842 15 409-411 INCOME TAXES: 264,693.774 0.893257 16 Urrent Income Tax (38,840) (34,693.774) 0.893257 17 Pefer Income Tax (2,497) (2,497.187) 1.00000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 10 Production Tax Credit (117,008) 117,008,2131 0.721312 24 TOTAL INCOME TAXES 84,349 6,842.13 0.72131	4				245,682	225,636.380	0.918409	
Revenue Tax Total 270,231 270,230.836 1.00000 1.000000 1.000000 1.000000 1.0000000 1.0000000 1.0000000 1.0000000 1.00000000 1.0000000000	5					· ·		
8 TOTAL OPERATING REVENUES 5,819,016 5,571,562,081 0,957475 10 TOTAL OPERATING REVENUES 2,648,625 2,617,329,655 0,988184 11 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837,436 0,950961 12 TOTAL TAXES OTHER THAN INCOME 532,791 512,295,484 0,961531 13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,272,099,506 0,903842 14 409-411 INCOME TAXES: September 1,2295,484 0,961531 16 409-411 INCOME TAXES 1,407,436 1,272,099,506 0,903842 17 Deferred Income Tax (38,840) (34,693,774) 0,893257 17 Deferred Income Tax (38,840) (34,693,774) 0,893257 18 Deferred Income Tax (32,758) (22,871,843) 0,96270 20 Excess Deferred Taxes Adjustment (32,758) (22,871,843) 0,96270 21 Production Tax Credit (117,008) (117,008,218) 0,702,311	6	408	Revenue Tax Total				1.000000	
9 TOTAL OPERATING REVENUES 5,819,016 5,571,562.081 0.957475 10 TOTAL O&M EXPENSE 2,648,625 2,617,329.655 0.988184 12 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837.436 0.950961 12 TOTAL TAKES OTHER THAN INCOME 532,791 512,295.484 0.961531 13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,272,099.506 0.903842 14 INCOME TAXES 1,407,436 1,272,099.506 0.903842 14 Current Income Tax (38,840) (34,693.774) 0.893257 17 Deferred Income Tax (26,452) 237,913.135 0.892892 18 Investment Tax Credit (2,497) (2,497.187) 1.00000 20 Production Tax Credit (117,008) (117,008.218) 0.90000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 23 TOTAL INCOME TAXES 1,323,086	7		TOTAL TAXES OTHER THAN INCOME		532,791	512,295.484	0.961531	
10 TOTAL O&M EXPENSE 2,648,625 2,617,329.655 0.988184 11 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837.436 0.950961 12 TOTAL TAXES OTHER THAN INCOME 532,791 512,295.484 0.961531 13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,272,099.506 0.903842 14	8				•			
11 TOTAL DEPRECIATION & AMORTIZATION 1,230,163 1,169,837.436 0,950961 12 TOTAL TAXES OTHER THAN INCOME 13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,207,095.06 0,903842 14 15 A09-411 INCOME TAXES: 16 Current Income Tax 18 Current Income Tax 19 Deferred Income Tax 1	9		TOTAL OPERATING REVENUES		5,819,016	5,571,562.081	0.957475	
TOTAL TAXES OTHER THAN INCOME 532,791 512,295.484 0.961531	10		TOTAL O&M EXPENSE		2,648,625	2,617,329.655	0.988184	
13 NET OPERATING INCOME BEFORE INCOME TAXES 1,407,436 1,272,099.506 0.903842 14 409-411 INCOME TAXES: TOME TAXES 1,407,436 1,272,099.506 0.903842 15 409-411 INCOME TAXES 38,840) (34,693.774) 0.893257 17 Deferred Income Tax 266,452 237,913.135 0.892892 18 Investment Tax Credit (2,497) (2,497.187) 1.000000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 26 TOTAL INCOME TAXES TOTAL INCOME TAXES TOTAL INCOME TAXES TOTAL INCOME TAXES	11		TOTAL DEPRECIATION & AMORTIZATION		1,230,163	1,169,837.436	0.950961	
14	12		TOTAL TAXES OTHER THAN INCOME		532,791	512,295.484	0.961531	
15 409-411 INCOME TAXES: 16 Current Income Tax (38,840) (34,693.774) 0.893257 17 Deferred Income Tax 266,452 237,913.135 0.892892 18 Investment Tax Credit (2,497) (2,497.187) 1.000000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 24 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 26 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 26 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 27 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 28 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479 29 TOTAL INCOME TAXES 1,323,086 1,211,257.393 0.915479	13		NET OPERATING INCOME BEFORE INCOME TAX	ES	1,407,436	1,272,099.506	0.903842	
16 Current Income Tax (38,840) (34,693.774) 0.893257 17 Deferred Income Tax 266,452 237,913.135 0.892892 18 Investment Tax Credit (2,497) (2,497.187) 1.000000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit 84,349 60,842.113 0.721312 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 1,211,257.393 0.915479 26 1,211,257.393 0.915479 27 28 1,211,257.393 0.915479 28 1,211,257.393 0.915479 29 1,211,257.393 0.915479 20 1,211,257.393 0.915479 21 1,211,257.393 0.915479 22 1,211,257.393 0.915479 23 1,211,257.393 0.915479 24 1,211,257.393 0.915479 25 1,211,257.393 0.915479	14							
17 Deferred Income Tax 266,452 237,913.135 0.892892 18 Investment Tax Credit (2,497) (2,497.187) 1.000000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 STAN TOTAL INCOME 1,323,086 1,211,257.393 0.915479 25 STAN TOTAL INCOME 1,323,086 1,211,257.393 0.915479 26 STAN TOTAL INCOME 1,323,086 1,211,257.393 0.915479 26 STAN TOTAL INCOME 1,323,086 1,211,257.393 0.915479 27 STAN TOTAL INCOME 1,323,086 1,211,257.393 0.915479	15	409-411	INCOME TAXES:					
18 Investment Tax Credit (2,497) (2,497.187) 1.000000 19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 26 27 28	16		Current Income Tax		(38,840)	(34,693.774)	0.893257	
19 Excess Deferred Taxes Adjustment (23,758) (22,871.843) 0.962700 20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 PARTING INCOME TAXES 1,323,086 1,211,257.393 0.915479 25 PARTING INCOME 1,323,086 1,211,257.393 0.915479 26 PARTING INCOME 1,323,086 1,211,257.393 0.915479 27 PARTING INCOME 1,323,086 1,211,257.393 0.915479	17		Deferred Income Tax		266,452	237,913.135	0.892892	
20 Production Tax Credit (117,008) (117,008.218) 1.000000 21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 23 24 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 26 27 28	18		Investment Tax Credit		(2,497)	(2,497.187)	1.000000	
21 TOTAL INCOME TAXES 84,349 60,842.113 0.721312 22 23 24 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 26 27 28	19		Excess Deferred Taxes Adjustment		(23,758)	(22,871.843)	0.962700	
22 2 2 3 4 2 1,257.393 0.915479 2 5 2 5 2 6 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8	20		Production Tax Credit			(117,008.218)		
23 24 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 26 27 28	21		TOTAL INCOME TAXES		84,349	60,842.113	0.721312	
24 NET OPERATING INCOME 1,323,086 1,211,257.393 0.915479 25 26 27 28	22							
25 26 27 28	23							
26 27 28	24		NET OPERATING INCOME		1,323,086	1,211,257.393	0.915479	
27 28	25							
28	26							
	27							
29	28							
	29							

FLORIDA	PUBLIC SERVIC	E COMMISSION	EXPLANATION: Provide jurisdictional factors for recommendation for the test year and the most recommendation.			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	<i>y</i> Florida, LLC	test year is projected.	iene instancear year in the	X	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		OPERATING REVENUES					
2							
3		REVENUE FROM SALES					
4	440 - 446	Retail Sales - Base Revenues		2,829,552	2,829,552	1.000000	
5	440 - 446	Retail Sales - Fuel Revenues		1,813,782	1,813,782	1.000000	
6	440 - 446	Retail Sales - Capacity Revenues		48,168	48,168	1.000000	
7	440 - 446	Retail Sales - Energy Conservation Revenues		122,579	122,579	1.000000	
8	440 - 446	Retail Sales - Environmental Revenues		10,834	10,834	1.000000	
9	440 - 446	Retail Sales - Storm Protection Plan Revenues		342,173	342,173	1.000000	
10	440 - 446	Franchise Fee Revenue		138,904	138,904	1.000000	
11	440 - 446	Gross Receipts Tax Revenues		132,499	132,499	1.000000	
12	440 - 446	Regulatory Assessment Fee Revenues		3,833	3,833	1.000000	
13	447	Sales for Resale		20,148	5 442 224	0.000000	
14		TOTAL REVENUE FROM SALES		5,462,472	5,442,324	0.996312	
15 16							
17		OTHER OPERATING REVENUES					
18	450	Late Payment Charges		22,100	22,100	1.000000	
19	451	Miscellaneous Service Revenues		11,209	11,209	1.000000	
20	454	Rent from Electric Property - Lighting Equipmen	t	88,800	88,800	1.000000	
21	454	Rent from Electric Property - Non Lighting Equip	oment	7,228	7,228	1.000000	
22	454	Rent from Electric Property - Joint Use		239	239	1.000000	
23	454	Rent from Electric Property - Transmission		304	214	0.701747	
24	454	Rent from Electric Property - Extra Facilities & C	Other	284	262	0.920362	
25	454	Rent from Electric Property - EV Chargers		8,550	8,550	1.000000	
26	454	Rent from Electric Property - Pole & Line Attach	ments	9,500	6,667	0.701747	
27	454	Rent from Electric Property - Transmission Towe	er Leases	2,183	1,532	0.701747	
28	454	Rent from Electric Property - Transmission Othe	er	2,997	2,103	0.701747	
29	456	Oth Electric Revenues - Retail Miscellaneous		274	274	1.000000	
30	456	Oth Electric Revenues - State & Municipal Tax C	ollections	298	274	0.920362	

	PUBLIC SERVIC Y: Duke Energ		ION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.	X	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2020
DOCKET I	NO.: 20240025	-EI			Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2029 12/31/2029 12/31/2029
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	456	Wholesale Revenues - Distrubtion Charge Network	1,045	0	0.000000	
2	456	Wholesale Revenues - Transmission Charge Network	198,580	0	0.000000	
3	456	Wholesale Revenues - System Dispatch	3,079	0	0.000000	
4	456	Wholesale Revenues - Reactive Purchases/Voltage	4,884	0	0.000000	
5	456	Wholesale Revenues - Regulation/Frequency Response	3,753	0	0.000000	
6	456	Wholesale Revenues - Operating and Spinning Reserves	399	0	0.000000	
7		TOTAL OTHER OPERATING REVENUES	365,705	149,451	0.408666	
8						
9		TOTAL OPERATING REVENUES	5,828,178	5,591,776	0.959438	
10						
11		OPERATION & MAINTENANCE EXPENSES				
12						
13		STEAM POWER GENERATION O&M				
14	500-509	Operation - Base - Demand	14,377	14,377	0.999998	
15		Operation - Intermediate - Demand	2,008	1,913	0.952398	
16		Operation - Peaking - Demand	85	83	0.976451	
17		Operation - Demand - Total	16,470	16,373	0.994073	
18						
19	510-515	Maintenance - Base - Energy	35,713	35,713	0.999995	
20		Maintenance - Intermediate - Energy	8,951	8,415	0.940055	
21		Maintenance - Peaking - Energy	1,733	1,682	0.970432	
22		Maintenance - Energy - Total	46,398	45,810	0.987327	
23						
24		TOTAL STEAM POWER GENERATION O&M	62,868	62,182	0.989094	
25						
26		NUCLEAR POWER GENERATION O&M				
27	546-550	[0517-0525 Nuclear - Operation - Base - Demand]	(1,847)	(1,847)	0.999998	
28		[0528-0532 Nuclear - Maintenance - Base - Energy]	0	0	N/A	
29		TOTAL NUCLEAR POWER GENERATION O&M	(1,847)	(1,847)	0.99998	

	PUBLIC SERVIO	CE COMMISSION y Florida, LLC		 N: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected. 		Type of Data Shown: Projected Test Year 3 Ended X Projected Test Year 2 Ended Projected Test Year 1 Ended	
DOCKET I	NO.: 20240025	-EI				Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)	,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		OTHER POWER GENERATION O&M					
2	546-550	Other Pwr Gen - Operation - Base - Demand		22,689	22,689	0.999998	
3		Other Pwr Gen - Operation - Intermediate - Den	and	1,050	1,000	0.952398	
4		Other Pwr Gen - Operation - Peaking - Demand		5,497	5,368	0.976451	
5		Other Pwr Gen - Operation - Solar - Demand		16,295	16,295	0.99998	
6		Other Pwr Gen - Operation - Total		45,531	45,352	0.996058	
7							
8	551-554	Other Pwr Gen - Maintenance - Base - Energy		65,525	65,525	0.999995	
9		Other Pwr Gen - Maintenance - Intermediate - E	nergy	767	721	0.940055	
10		Other Pwr Gen - Maintenance - Peaking - Energ		6,853	6,650	0.970432	
11		Other Pwr Gen - Maintenance - Solar - Energy		7,926	7,926	0.999995	
12		Other Pwr Gen - Maintenance - Total		81,072	80,823	0.996929	
13							
14		TOTAL OTHER POWER GENERATION O&M		126,603	126,174	0.996616	
15							
16		OTHER POWER SUPPLY O&M					
17	556-557	Other Pwr Supply - Base - Demand		209	209	0.999998	
18		Other Pwr Supply - Intermediate - Demand		20	19	0.952398	
19		Other Pwr Supply - Peaking - Demand		20	19	0.976451	
20		Other Pwr Supply - Solar - Demand		138	138	0.999998	
21		TOTAL OTHER POWER SUPPLY O&M		387	386	0.996316	
22							
23		FUEL HANDING O&M					
24	501	Coal & Other Fuel Handling		730	730	0.999995	
25		TOTAL FUEL HANDLING O&M		730	730	0.999995	
26							
27		TOTAL PRODUCTION O&M		188,741	187,626	0.994090	
28							
29							
30							

30

SCHEDUL	E C-4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME			Page 16 of 63
		CE COMMISSION gy Florida, LLC	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
0011117111	Dane Lile.	,,			Projected Test Year 1 Ended	12/31/2025
DOCKET I	NO.: 20240025	5-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		TRANSMISSION O&M:				
2		TRANSIVISSION ORIVI.				
3		TRANSMISSION OPERATIONS				
4	560	Trans Supv & Engineering - Base - Demand	0	0	0.999998	
5		Trans Supv & Engineering - Intermediate - Dema	nd 0	0	0.952398	
6		Trans Supv & Engineering - Peaking - Demand	0	0	0.976451	
7		Trans Supv & Engineering - Solar - Demand	0	0	0.99998	
8		Trans Supv & Engineering - Radials	0	0	1.000000	
9		Trans Supv & Engineering - Transmission	40	28	0.701747	
10		Trans Supv & Engineering - Total	41	29	0.710966	
11						
12	561	Trans Load Dispatching - Transmission	13,366	9,379	0.701747	
13		Trans Load Dispatching - Total	13,366	9,379	0.701747	
14						
15	562	Trans Station Expenses - Base - Demand	11	11	0.99998	
16		Trans Station Expenses - Intermediate - Demand	1	1	0.952398	
17		Trans Station Expenses - Peaking - Demand	6	6	0.976451	
18		Trans Station Expenses - Solar - Demand	7	7	0.999998	
19		Trans Station Expenses - Radials	6	6	1.000000	
20		Trans Station Expenses - Transmission	952	668	0.701747	
21		Trans Station Expenses - Total	983	699	0.711017	
22						
23	563	Trans OH Line Expenses - Base - Demand	19	19	0.999998	
24		Trans OH Line Expenses - Intermediate - Demand		1	0.952398	
25		Trans OH Line Expenses - Peaking - Demand	10	10	0.976451	
26		Trans OH Line Expenses - Solar - Demand	11	11	0.999998	
27		Trans OH Line Expenses - Radials	10	10	1.000000	
28		Trans OH Line Expenses - Transmission	1,560	1,094	0.701747	
29		Trans OH Line Expenses - Total	1,610	1,145	0.710966	

	LORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC		EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if th test year is projected.	X	Type of Data Shown: Projected Test Year 3 Ended X Projected Test Year 2 Ended Projected Test Year 1 Ended	
DOCKET	NO.: 20240025	5-EI			Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	566	Trans Misc Expenses - Base - Demand	46	46	0.99998	
2		Trans Misc Expenses - Intermediate - Demand	3	3	0.952398	
3		Trans Misc Expenses - Peaking - Demand	25	24	0.976451	
4		Trans Misc Expenses - Solar - Demand	27	27	0.99998	
5		Trans Misc Expenses - Radials	25	25	1.000000	
6		Trans Misc Expenses - Transmission	3,848	2,701	0.701747	
7		Trans Misc Expenses - Total	3,974	2,825	0.710988	
8						
9	567	Trans Rent Oper	442	310	0.701747	
10 11		TOTAL TRANSMISSION OPERATING EXPENSE	20,416	14,388	0.704738	
12		TOTAL TRANSMISSION OPERATING EXPENSE	20,410	14,388	0.704738	
13		TRANSMISSION MAINTENANCE				
14	569	Trans Structures - Base - Demand	41	41	0.99998	
15		Trans Structures - Intermediate - Demand	3		0.952398	
16		Trans Structures - Peaking - Demand	22	21	0.976451	
17		Trans Structures - Solar - Demand	23	23	0.99998	
18		Trans Structures - Radials	22	22	1.000000	
19		Trans Structures - Transmission	3,367	2,363	0.701747	
20		Trans Structures - Total	3,478	2,473	0.711004	
21						
22	570	Trans Station Equipment - Base - Demand	100	100	0.99998	
23		Trans Station Equipment - Intermediate - Dema	nd 6	6	0.952398	
24		Trans Station Equipment - Peaking - Demand	53	52	0.976451	
25		Trans Station Equipment - Solar - Demand	58	58	0.999998	
26		Trans Station Equipment - Radials	54	54	1.000000	
27		Trans Station Equipment - Transmission	8,329	5,845	0.701747	
28		Trans Station Equipment - Total	8,600	6,114	0.710968	
29						
30						

DOCKET No.: 20240025-1-			CE COMMISSION gy Florida, LLC	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.			Type of Data Shown: Projected Test Year 3 Ended X Projected Test Year 2 Ended	
Company Comp							Projected Test Year 1 Ended Prior Year Ended	12/31/2026 12/31/2025 12/31/2024 12/31/2023
					(\$000's)	,	Witness: Olivier	
No. Title Company Jurisdictional Sep Factor 1 571 Trans Overhead Lines - Base - Demand 2 2 2 0.999998 2 Trans Overhead Lines - Intermediate - Demand 0 0 0.952338 3 Trans Overhead Lines - Peaking - Demand 1 1 0.976451 4 Trans Overhead Lines - Solar - Demand 1 1 0.999998 5 Trans Overhead Lines - Transmission 152 107 0.701747 6 Trans Overhead Lines - Total 157 111 0.710837 8 Trans Overhead Lines - Total 157 111 0.710837 9 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION ORM 32,650 23,086 0.707075 12 DISTRIBUTION ORM: 32,650 23,086 0.707075 12 DISTRIBUTION OPERATIONS 2,164 2,164 1,00000 16 S80 Distribution Supu & Engineering 2,164 2,16		(1)	(2)		(3)	(4)	(5)	
1	Line	Account	Account		Total	FPSC	Jurisdictional	
2 Trans Overhead Lines - Intermediate - Demand 0 0 0.952398 3 Trans Overhead Lines - Peaking - Demand 1 1 0.976451 4 Trans Overhead Lines - Solar - Demand 1 1 0.999998 5 Trans Overhead Lines - Radials 1 1 1.000000 6 Trans Overhead Lines - Total 152 107 0.70147 7 Trans Overhead Lines - Total 157 111 0.710937 8 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION O&M 32,650 23,086 0.707075 11 DISTRIBUTION O&M: 32,650 23,086 0.707075 12 DISTRIBUTION OEM: 5 0.00000 0.00000 15 DISTRIBUTION OPERATIONS 2,164 2,164 1.000000 16 \$80 Distribution Station Expenses 891 891 1.000000 17 \$81 Distribution Station Expenses 891 1.000000 <t< td=""><td>No.</td><td>No.</td><td>Title</td><td></td><td>Company</td><td>Jurisdictional</td><td>Sep Factor</td><td></td></t<>	No.	No.	Title		Company	Jurisdictional	Sep Factor	
2 Trans Overhead Lines - Intermediate - Demand 0 0 0.952398 3 Trans Overhead Lines - Peaking - Demand 1 1 0.976451 4 Trans Overhead Lines - Solar - Demand 1 1 0.999998 5 Trans Overhead Lines - Radials 1 1 1.000000 6 Trans Overhead Lines - Total 152 107 0.70147 7 Trans Overhead Lines - Total 157 111 0.710937 8 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION O&M 32,650 23,086 0.707075 11 DISTRIBUTION O&M: 32,650 23,086 0.707075 12 DISTRIBUTION OPERATIONS 2,164 2,164 1,000000 16 S80 Distribution Databath Expenses 891 891 1,000000 17 581 Distribution Station Expenses 891 891 1,000000 18 S82 Distribution State Expenses 3,977 3,977	1	571	Trans Overhead Lines - Base - Demand		2	2	0.99998	
3 Trans Overhead Lines - Peaking - Demand 1 1 0.976451 4 Trans Overhead Lines - Solar - Demand 1 1 0.999998 5 Trans Overhead Lines - Solar - Demand 1 1 1 0.00000 6 Trans Overhead Lines - Transmission 152 107 0.701747 7 Trans Overhead Lines - Total 157 111 0.710837 8 Trans Overhead Lines - Total 157 111 0.710837 9 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION O&M 32,650 23,086 0.707075 12 DISTRIBUTION O&M: 32,650 23,086 0.707075 13 DISTRIBUTION OPERATIONS 2,164 1.000000 14 S80 DISTRIBUTION OPERATIONS 3,165 4,358 4,358 1.000000 18 S82 DISTRIBUTION CARDENCE 891 891 891 1000000 19 584 1517 1.000000 10 <td< td=""><td>2</td><td></td><td>Trans Overhead Lines - Intermediate - Demand</td><td></td><td></td><td></td><td></td><td></td></td<>	2		Trans Overhead Lines - Intermediate - Demand					
5 Trans Overhead Lines - Radials 1 1 1.000000 6 Trans Overhead Lines - Transmission 152 107 0.701/47 7 Trans Overhead Lines - Total 157 111 0.710837 8 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION O&M 32,650 23,086 0.707075 12 DISTRIBUTION O&M 32,650 23,086 0.707075 13 DISTRIBUTION O&M 32,650 23,086 0.707075 14 DISTRIBUTION O&M 32,650 23,086 0.707075 15 DISTRIBUTION O&M 32,650 23,086 0.707075 16 S80 Distribution Supv & Engineering 2,164 2,164 1,000000 17 S81 Distribution Station Expenses 891 891 1,00000 18 S62 Distribution Station Expenses 891 891 1,00000 19 S83 Distribution Meter Expenses - Services 6,688 6,688	3		Trans Overhead Lines - Peaking - Demand		1		0.976451	
6 Trans Overhead Lines - Transmission 152 107 0.701747 7 Trans Overhead Lines - Total 157 111 0.710837 8 TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 TOTAL TRANSMISSION O&M 32,650 23,086 0.707075 12 IOTAL TRANSMISSION O&M STRIBUTION O&M 14 DISTRIBUTION OPERATIONS 16 580 Distribution Supv & Engineering 2,164 2,164 1,00000 17 581 Distribution Load Dispatching 4,358 4,358 1,00000 18 582 Distribution Expenses 891 891 1,00000 19 583 Distribution Overhead Lines 540 540 1,00000 20 584 Distribution Street Lighting - Lighting 3,977 3,977 1,00000 21 585 Distribution Misc Expenses - Services 6,688 6,688 1,00000 23 587 Distribution Misc Expenses - Services	4		· ·		1			
Trans Overhead Lines - Total 157 111 0.710837	5							
TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0.710977 10 11 10 10 10 10 10	6		Trans Overhead Lines - Transmission		152	107	0.701747	
TOTAL TRANSMISSION MAINTENANCE EXPENSE 12,234 8,698 0,710977 10 11 12 10 10 10 10 10	7		Trans Overhead Lines - Total		157	111	0.710837	
TOTAL TRANSMISSION O&M 32,650 23,086 0.707075	8							
TOTAL TRANSMISSION O&M 32,650 23,086 0,707075 12 13 DISTRIBUTION O&M:	9		TOTAL TRANSMISSION MAINTENANCE EXPENSE		12,234	8,698	0.710977	
12 13	10							
DISTRIBUTION O&M: 14	11		TOTAL TRANSMISSION O&M		32,650	23,086	0.707075	
14 15	12							
DISTRIBUTION OPERATIONS 2,164 2,164 1,00000 16	13		DISTRIBUTION O&M:					
16 580 Distribution Supv & Engineering 2,164 2,164 1.000000 17 581 Distribution Load Dispatching 4,358 4,358 1.000000 18 582 Distribution Station Expenses 891 891 1.000000 19 583 Distribution Overhead Lines 540 540 1.000000 20 584 Distribution Underground Lines 3,977 3,977 1.000000 21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1.000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000	14							
17 581 Distribution Load Dispatching 4,358 4,358 1,000000 18 582 Distribution Station Expenses 891 891 1,000000 19 583 Distribution Overhead Lines 540 540 1,000000 20 584 Distribution Underground Lines 3,977 3,977 1,000000 21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1,000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1,000000 24 588 Distribution Misc Expenses 25,190 25,190 1,000000 25 589 Distribution Rents 1,080 1,080 1,000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1,000000 28 29	15		DISTRIBUTION OPERATIONS					
18 582 Distribution Station Expenses 891 891 1.000000 19 583 Distribution Overhead Lines 540 540 1.000000 20 584 Distribution Underground Lines 3,977 3,977 1.000000 21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1.000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 28 29	16	580	Distribution Supv & Engineering		2,164	2,164	1.000000	
19 583 Distribution Overhead Lines 540 500 1.000000 20 584 Distribution Underground Lines 3,977 3,977 1.000000 21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1.000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29 49,516 49,516 1.000000	17	581	Distribution Load Dispatching		4,358	4,358	1.000000	
20 584 Distribution Underground Lines 3,977 3,977 1,000000 21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1,000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1,000000 24 588 Distribution Misc Expenses 25,190 25,190 1,000000 25 589 Distribution Rents 1,080 1,080 1,080 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	18	582	Distribution Station Expenses		891	891	1.000000	
21 585 Distribution Street Lighting - Lighting 0 0 N/A 22 586 Distribution Meter Expenses - Services 6,688 6,688 1.000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	19	583	Distribution Overhead Lines		540	540	1.000000	
22 586 Distribution Meter Expenses - Services 6,688 6,688 1.000000 23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	20	584	Distribution Underground Lines		3,977	3,977	1.000000	
23 587 Distribution Customer Installation Exp - Services 4,627 4,627 1.000000 24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	21	585	Distribution Street Lighting - Lighting		0	0	N/A	
24 588 Distribution Misc Expenses 25,190 25,190 1.000000 25 589 Distribution Rents 1,080 1,080 1.000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	22	586	Distribution Meter Expenses - Services		6,688	6,688	1.000000	
25 589 Distribution Rents 1,080 1,080 1,000000 26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 49,516 1.000000 27 28 29	23	587	Distribution Customer Installation Exp - Service	S	4,627	4,627	1.000000	
26 TOTAL DISTRIBUTION OPERATING EXPENSE 49,516 1.000000 27 28 29	24	588	Distribution Misc Expenses		25,190	25,190	1.000000	
27 28 29		589			1,080	1,080		
28 29			TOTAL DISTRIBUTION OPERATING EXPENSE		49,516	49,516	1.000000	
29								
30	30							

FLORIDA	PUBLIC SERVI	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for for the test year and the most re			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.		X	Projected Test Year 2 Ended	12/31/2026
						Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	5-EI				Prior Year Ended	12/31/2024
						Historical Year Ended	12/31/2023
				(4000)		Witness: Olivier	
				(\$000's)			
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		DISTRIBUTION MAINTENANCE					
2	590	Distribution Supv & Engineering		0	0	N/A	
3	591	Distribution Structures		0	0	N/A	
4	592	Distribution Station Equipment		2,674	2,674	1.000000	
5	593	Distribution Overhead Lines		28,194	28,194	1.000000	
6	594	Distribution Underground Lines		8,680	8,680	1.000000	
7	595	Distribution Maint Line Transformers		206	206	1.000000	
8	596	Distribution Street Lighting		7,563	7,563	1.000000	
9	597	Distribution Meter Expenses		1,721	1,721	1.000000	
10	598	Distribution Miscellaneous		1,072	1,072	1.000000	
11		TOTAL DISTRIBUTION MAINTENANCE EXPENS		50,111	50,111	1.000000	
12							
13		TOTAL DISTRIBUTION O&M		99,626	99,626	1.000000	
14							
15		CUSTOMER ACCOUNTS EXPENSES					
16	901	Cust Acct Supervision		109	109	1.000000	
17	902	Meter Reading		241	241	1.000000	
18	903	Customer Records & Collection		64,576	64,576	1.000000	
19	904	Customer Accounts - Uncollectible		16,827	16,827	1.000000	
20	905	Customer Accounts - Miscellaneous		0	0	N/A	
21		TOTAL CUSTOMER ACCOUNT EXPENSE		81,753	81,753	1.000000	
22							
23		CUSTOMER SERVICE AND INFORMATION EXPE	NSE				
24	907	Supervision		0	0	N/A	
25	908	Customer Assistance Exp - Retail		0	0	N/A	
26	909	Misc Advertising Exp - Retail		523	523	1.000000	
27	910	Misc Customer Service and Informational Exp	- Retail	2,857	2,857	1.000000	
28		TOTAL CUSTOMER SERVICE AND INFORMATION	N EXPENSE	3,379	3,379	1.000000	
29							
30							

SCHEDUI	LE C-4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME			Page 20 of 6
COMPAN	PUBLIC SERVI		EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.	<u>x</u>	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023	
			(\$000's)		Witness: Olivier	
Line No.	(1) Account No.	(2) Account Title	(3) Total Company	(4) FPSC Jurisdictional	(5) Jurisdictional Sep Factor	
1		SALES EXPENSES				
2	911	Sales Expense - Supervision	0	0	N/A	
3	912	Sales Expense - Demo & Selling - Retail	15,259	15,259	1.000000	
4	913	Sales Expense - Advertising - Retail	537	537	1.000000	
5	916	Sales Expense - Miscellaneous - Retail	0	0	N/A	
6 7		TOTAL SALES EXPENSE	15,796	15,796	1.000000	
8		ADMINISTRATIVE & GENERAL EXPENSE				
9	920	A&G Salaries	70,408	68,536	0.973414	
10	921	A&G Employee Expenses	40,606	39,527	0.973414	
11	922	A&G Admin Exp Transfer	43	42	0.973414	
12	923	A&G Outside Service	26,999	26,282	0.973414	
13	924	A&G Property Insurance	24,718	23,021	0.931382	
14	925	A&G Injuries & Damages	7,320	7,126	0.973414	
15	926	A&G Pension & Benefits	42,124	41,004	0.973414	
16	928	A&G Reg Commission	6,940	6,940	1.000000	
17	929	A&G Duplicate Charges	(1,696)	(1,650)	0.973414	
18	930	A&G Misc. General Expenses	(12,090)	(11,768)	0.973414	
19	931	A&G Rents	25,325	24,651	0.973414	
20 21		TOTAL ADMINISTRATION & GENERAL EXPENSI	E 230,698	223,710	0.969710	
22		TOTAL BASE RECOVERABLE O&M:	652,644	634,976	0.972930	
23						
24		CLAUSE RECOVERABLE O&M:				
25		ECCR TOTAL	120,300	120,300	1.000000	
			•	· · · · · · · · · · · · · · · · · · ·		

6,197

5,874

323

6,197

5,874

323

0.999995

0.999998

0.999995

26 27

28

29

30

Various

Various

ECRC TOTAL

ECRC (Base)

ECRC (Energy)

FLORIDA	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the			Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.	•	XF	Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025	
DOCKET I	NO.: 20240025	-EI			F	Prior Year Ended Historical Year Ended		
				(\$000's)	1	Witness: Olivier		
	(1)	(2)		(3)	(4)	(5)	_	
Line	Account	Account		Total	FPSC	Jurisdictional		
No.	No.	Title		Company	Jurisdictional	Sep Factor		
1		SPP TOTAL		76,507	71,827	0.938837		
2	Various	SPP (Transmission)		15,689	11,010	0.701747		
3	Various	SPP (Distribution)		60,817	60,817	1.000000		
4	various	31 (Bistilbation)		00,017	00,017	1.000000		
5	Various	CAPACITY TOTAL		39,466	36,978	0.936955		
6								
7	Various	FUEL TOTAL		1,809,774	1,802,720	0.996102		
8								
9		TOTAL CLAUSE RECOVERABLE O&M		2,052,244	2,038,023	0.993070		
10								
11		TOTAL O&M EXPENSE		2,704,888	2,672,999	0.988211		
12								
13		DEPRECIATION & AMORTIZATION EXPENSES						
14								
15	403 & 404	PRODUCTION PLANT:						
16	403 & 404	Production Base		325,099	325,099	0.999998		
17	403 & 404	Production Intermediate		50,818	48,399	0.952398		
18	403 & 404	Production Peaking		17,276	16,869	0.976451		
19	403 & 404	Production Solar		99,568	99,568	0.999999		
20	403 & 404	TOTAL PRODUCTION DEPRECIATION		492,762	489,935	0.994264		
21								
22		PRODUCTION DISMANTLEMENT:						
23	403 & 404	Production Base		10,217	10,217	0.99998		
24	403 & 404	Production Intermediate		1,213	1,155	0.952398		
25	403 & 404	Production Peaking		2,050	2,001	0.976451		
26	403 & 404	Production Solar		7,118	7,118	0.999998		
27		TOTAL DISMANTLEMENT EXPENSE		20,597	20,491	0.994852		
28 29		TRANSMISSION PLANT:						
30	403 & 404	Land & Land Rights (Acct 350)		1,859	1,305	0.701747		
30	703 Q 404	Land & Land Nights (Acct 330)		1,639	1,505	0.701747		

FLORIDA	PUBLIC SERVIC	E COMMISSION EXPLANATION	Y: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown:	10/01/0007
COMPAN	NY: Duke Energy	y Florida, LLC	test year is projected.	X	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	-EI			Prior Year Ended Historical Year Ended	
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	403 & 404	Structures & Improvements (Acct 352)	1,495	1,049	0.701747	
2	403 & 404	Station Equipment - Base (Acct 353)	1,555	1,555	0.999998	
3	403 & 404	Station Equipment - Intermediate (Acct 353)	96	91	0.952398	
4	403 & 404	Station Equipment - Peaking (Acct 353)	921	899	0.976451	
5	403 & 404	Station Equipment - Solar (Acct 353)	1,023	1,023	0.99998	
6	403 & 404	Station Equipment - Transmission (Acct 353)	42,913	30,114	0.701747	
7		Station Equipment - Transmission Account 353 Total	46,508	33,683	0.724237	
8						
9	403 & 404	Energy Control Center (Acct 353.2)	678	476	0.701747	
10	403 & 404	Towers & Fixtures (Acct 354)	1,072	752	0.701747	
11	403 & 404	Poles & Fixtures (Acct 355)	94,226	66,123	0.701747	
12						
13	403 & 404	Overhead Conductors & Devices - Primary (Acct 356)	999	999	1.000000	
14	403 & 404	Overhead Conductors & Devices - Transmission (Acct 356)	26,501	18,597	0.701747	
15		Overhead Conductors & Devices - Transmission Account 356 T	otal 27,500	19,596	0.712584	
16						
17	403 & 404	Underground Conduit (Acct 357)	473	332	0.701747	
18	403 & 404	Underground Conductors & Devices (Acct 358)	1,749	1,228	0.701747	
19	403 & 404	Roads & Trails (Acct 359)	464	326	0.701747	
20						
21		TOTAL TRANSMISSION DEPRECIATION	176,025	124,869	0.709382	
22						
23		DISTRIBUTION PLANT:				
24	360	Dist Land and Land Rights	1,428	1,428	1.000000	
25	361	Dist Structures & Improvements	12,795	12,795	1.000000	
26	362	Dist Station Equipment	35,558	35,558	1.000000	
27	363	Distr Energy Storage Equipment	5,813	5,813	1.000000	
28	364	Dist Poles, Towers & Fixtures	68,887	68,887	1.000000	
29	365	Dist Overhead Conductors & Devices	53,615	53,615	1.000000	
30	366	Dist Underground Conduit	8,961	8,961	1.000000	

FLORIDA	PUBLIC SERVIO	CE COMMISSION EXPLANATION	I: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.	X	X Projected Test Year 2 Ended	
					Projected Test Year 1 Ended	12/31/2025
DOCKET I	NO.: 20240025	5-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	367	Dist Underground Conductors & Devices	45,546	45,546	1.000000	
2	368	Dist Line Transformers	47,317	47,317	1.000000	
3	369	Dist Services - Overhead	8,474	8,474	1.000000	
4	369	Dist Services - Underground	11,692	11,692	1.000000	
5	370	Dist Meter Equipment	29,300	29,300	1.000000	
6	371	Dist Installs on Customer Premise (Premier Power Service)	4,096	4,096	1.000000	
7	373	Dist Street Light & Signal Systems - Lighting	32,660	32,660	1.000000	
8 9		TOTAL DISTRIBUTION DEPRECIATION	366,143	366,143	1.000000	
10		GENERAL PLANT:				
11	390	General Structures & Improvements	13,478	13,120	0.973414	
12	391	General Office Furn & Equip	10,867	10,578	0.973414	
13	393	General Stores Equipment	1,323	1,288	0.973414	
14	394	General Tools Shop & Garage Equipment	15,591	15,176	0.973414	
15	395	General Laboratory Equipment	72	70	0.973414	
16	396	General Power Operating Equipment	2,818	2,743	0.973414	
17	397	General Communication Equipment	16,425	15,989	0.973414	
18	398	General Misc Equipment	1,071	1,043	0.973414	
19	301-303	Intangible Plant - Franchise	282	282	1.000000	
20	301-303	Intangible Plant - Customer Connect	11,852	11,852	1.000000	
21	301-303	Intangible Plant - Software & Other	22,418	21,822	0.973414	
22		TOTAL GENERAL & INTANGIBLE DEPRECIATION	96,197	93,962	0.976767	
23						
24		TOTAL DEPRECIATION	1,151,724	1,095,401	0.951096	
25				-		
26		AMORTIZATION:				
27	407	Clause Amortization - Fuel	6,551	6,551	1.000000	
28	407	Reg Asset Amortization - Storm Costs	1,074	1,074	1.000000	
29	407	Reg Asset Deferral & Amortization - Dismantlement (2021 Sett	lement) 3,816	3,816	1.000000	
30	407	Reg Asset Deferral & Amortization - Vision FL (2021 Settlement	567	567	1.000000	

FLORIDA I	PUBLIC SERVIC	CE COMMISSION EXPLANATION	: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	Y: Duke Energ	v Florida II C	test year is projected.		Projected Test Year 2 Ended	12/31/2026
COMITAIN	1. Duke Lifeig	y Horida, EEC		· · · · · · · · · · · · · · · · · · ·	Projected Test Year 1 Ended	12/31/2025
DOCKET N	NO.: 20240025	5-FI			Prior Year Ended	12/31/2024
DOCKETT	VO 20240023	, LI			Historical Year Ended	12/31/2023
					mstorical real Ended	12/31/2023
			(\$000's)	,	Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	407	Reg Asset Amortization - ISFSI - CCR	4,821	4,821	1.000000	
2	407	Reg Asset Amortization - Customer Connect (2017 Settlement)	5,513	5,513	1.000000	
3	407	Reg Asset Amortization - Meters (2017 Settlement)	6,281	6,281	1.000000	
4	407	Non-Utility Property	1,080	1,080	1.000000	
5		TOTAL AMORTIZATION	29,704	29,704	1.000000	
6						
7		TOTAL DEPRECIATION & AMORTIZATION	1,181,428	1,125,105	0.952326	
8						
9	408	TAXES OTHER THAN INCOME:				
10	408	Property Tax Total	229,829	211,369	0.919680	
11	408	Payroll Tax Total	16,879	16,430	0.973414	
12	408	Revenue Tax Total	271,402	271,402	1.000000	
13		TOTAL TAXES OTHER THAN INCOME	518,110	499,202	0.963505	
14						
15		TOTAL OPERATING REVENUES	5,828,178	5,591,776	0.959438	
16		TOTAL O&M EXPENSE	2,704,888	2,672,999	0.988211	
17		TOTAL DEPRECIATION & AMORTIZATION	1,181,428	1,125,105	0.952326	
18		TOTAL TAXES OTHER THAN INCOME	518,110	499,202	0.963505	
19		NET OPERATING INCOME BEFORE INCOME TAXES	1,423,751	1,294,470	0.909197	
20						
21	409-411	INCOME TAXES:				
22		Current Income Tax	61,080	55,132	0.902619	
23		Deferred Income Tax	180,310	162,666	0.902147	
24		Investment Tax Credit	(1,458)	(1,458)	1.000000	
25		Excess Deferred Taxes Adjustment	(23,365)	(22,493)	0.962700	
26		Production Tax Credit	(95,934)	(95,934)	1.000000	
27		TOTAL INCOME TAXES	120,633	97,913	0.811657	
28			·			
29						
30		NET OPERATING INCOME	1,303,119	1,196,558	0.918226	
			·			

FLORIDA	LORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the			Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	NY: Duke Energ	/ Florida, LLC	test year is projected.	·		Projected Test Year 2 Ended X Projected Test Year 1 Ended		
DOCKET	NO.: 20240025	-EI				Prior Year Ended Historical Year Ended		
				(\$000's)	V	Witness: Olivier		
	(1)	(2)		(3)	(4)	(5)		
Line	Account	Account		Total	FPSC	Jurisdictional		
No.	No.	Title		Company	Jurisdictional	Sep Factor		
1		OPERATING REVENUES						
2								
3		REVENUE FROM SALES						
4	440 - 446	Retail Sales - Base Revenues		2,818,355	2,818,355	1.000000		
5	440 - 446	Retail Sales - Fuel Revenues		1,872,682	1,872,682	1.000000		
6	440 - 446	Retail Sales - Capacity Revenues		136,898	136,898	1.000000		
7	440 - 446	Retail Sales - Energy Conservation Revenues		120,702	120,702	1.000000		
8	440 - 446	Retail Sales - Environmental Revenues		10,843	10,843	1.000000		
9	440 - 446	Retail Sales - Storm Protection Plan Revenues		258,214	258,214	1.000000		
10	440 - 446	Franchise Fee Revenue		140,225	140,225	1.000000		
11	440 - 446	Gross Receipts Tax Revenues		133,796	133,796	1.000000		
12	440 - 446	Regulatory Assessment Fee Revenues		3,872	3,872	1.000000		
13	447	Sales for Resale		19,864	0	0.000000		
14		Total Revenues From Sales		5,515,451	5,495,587	0.996398		
15								
16								
17		OTHER OPERATING REVENUES						
18	450	Late Payment Charges		22,100	22,100	1.000000		
19	451	Miscellaneous Service Revenues		11,209	11,209	1.000000		
20	454	Rent from Electric Property - Lighting Equipment		88,800	88,800	1.000000		
21	454	Rent from Electric Property - Non Lighting Equipm	nent	7,228	7,228	1.000000		
22	454	Rent from Electric Property - Joint Use		239	239	1.000000		
23	454	Rent from Electric Property - Transmission		304	214	0.703692		
24	454	Rent from Electric Property - Extra Facilities & Oth	ner	284	262	0.922148		
25	454	Rent from Electric Property - EV Chargers		6,015	6,015	1.000000		
26	454	Rent from Electric Property - Pole & Line Attachm	ents	9,200	6,474	0.703692		
27	454	Rent from Electric Property - Transmission Tower	Leases	2,159	1,519	0.703692		
28	454	Rent from Electric Property - Transmission Other		2,863	2,015	0.703692		
29	456	Oth Electric Revenues - Retail Miscellaneous		274	274	1.000000		
30	456	Oth Electric Revenues - State & Municipal Tax Coll	lections	298	275	0.922148		

	ORIDA PUBLIC SERVICE COMMISSION EXPLANATION MPANY: Duke Energy Florida, LLC OCKET NO.: 20240025-EI		ION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended X Projected Test Year 1 Ended	
DOCKET	NO.: 20240025	i-El			Prior Year Ended Historical Year Ended	
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	456	Wholesale Revenues - Distrubtion Charge Network	1,045	0	0.000000	
2	456	Wholesale Revenues - Transmission Charge Network	178,302	0	0.000000	
3	456	Wholesale Revenues - System Dispatch	3,079	0	0.000000	
4	456	Wholesale Revenues - Reactive Purchases/Voltage	4,884	0	0.000000	
5	456	Wholesale Revenues - Regulation/Frequency Response	3,753	0	0.000000	
6	456	Wholesale Revenues - Operating and Spinning Reserves	399	0	0.000000	
7		Total Other Operating Revenues	342,434	146,624	0.428182	
8						
9		TOTAL OPERATING REVENUES	5,857,886	5,642,211	0.963182	
10						
11		OPERATION & MAINTENANCE EXPENSES				
12						
13		STEAM POWER GENERATION O&M	44.000	44.000		
14	500-509	Operation - Base - Demand	14,086	14,086	0.999998	
15		Operation - Intermediate - Demand	1,967	1,873	0.952120	
16 17		Operation - Peaking - Demand	83	81	0.976316	
18		Operation - Demand - Total	16,136	16,040	0.994040	
18	510-515	Maintenance - Base - Energy	37,467	37,467	0.999995	
20	310 313	Maintenance - Intermediate - Energy	9,130	8,582	0.939901	
21		Maintenance - Peaking - Energy	1,759	1,722	0.979341	
22		Maintenance - Energy - Total	48,356	47,771	0.987897	
23			10,550	,		
24		TOTAL STEAM POWER GENERATION O&M	64,493	63,811	0.989434	
25			- 7,			
26		NUCLEAR POWER GENERATION O&M				
27	546-550	[0517-0525 Nuclear - Operation - Base - Demand]	(1,847)	(1,847)	0.99998	
28		[0528-0532 Nuclear - Maintenance - Base - Energy]	0	0	N/A	
29		TOTAL NUCLEAR POWER GENERATION O&M	(1,847)	(1,847)	0.99998	
30				· · ·		

FLORIDA	PUBLIC SERVIO	CE COMMISSION	•	TION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	IY: Duke Energ	v Florida II C	test year is projected.	•	· · · · · · · · · · · · · · · · · · ·	Projected Test Year 2 Ended	12/31/2027 12/31/2026	
CO.V 7 V	T. Dake Energ	y Frontad, EEC			· · · · · · · · · · · · · · · · · · ·	Projected Test Year 1 Ended	12/31/2025	
DOCKET I	NO.: 20240025	-FI				Prior Year Ended	12/31/2024	
JOCKETT	140 20240023					Historical Year Ended	12/31/2023	
							12,02,202	
				(\$000's)		Witness: Olivier		
	(1)	(2)		(3)	(4)	(5)		
Line	Account	Account		Total	FPSC	Jurisdictional		
No.	No.	Title		Company	Jurisdictional	Sep Factor		
1		OTHER POWER GENERATION O&M						
2	546-550	Other Pwr Gen - Operation - Base - Demand		20,140	20,140	0.99998		
3	340-330	Other Pwr Gen - Operation - Intermediate - Dema	ad	931	887	0.952120		
4		Other Pwr Gen - Operation - Peaking - Demand	iu	4,885	4,769	0.976316		
5		Other Pwr Gen - Operation - Feaking - Demand		14,706	14,706	0.999998		
6		Other Pwr Gen - Operation - Total		40,663	40,502	0.996056		
7		other winden operation rotal		40,003	40,302	0.550050		
8	551-554	Other Pwr Gen - Maintenance - Base - Energy		64,243	64,243	0.999995		
9		Other Pwr Gen - Maintenance - Intermediate - Er	ergy	757	711	0.939901		
10		Other Pwr Gen - Maintenance - Peaking - Energy		6,720	6,581	0.979341		
11		Other Pwr Gen - Maintenance - Solar - Energy		7,757	7,757	0.999995		
12		Other Pwr Gen - Maintenance - Total		79,477	79,292	0.997677		
13								
14		TOTAL OTHER POWER GENERATION O&M		120,139	119,794	0.997128		
15								
16		OTHER POWER SUPPLY O&M						
17	556-557	Other Pwr Supply - Base - Demand		243	243	0.99998		
18		Other Pwr Supply - Intermediate - Demand		22	21	0.952120		
19		Other Pwr Supply - Peaking - Demand		22	22	0.976316		
20		Other Pwr Supply - Solar - Demand		100	100	0.999998		
21		TOTAL OTHER POWER SUPPLY O&M		387	386	0.995863		
22		FUEL HANDING ORA						
23	F.0.4	FUEL HANDING O&M		- 0.5		0.00000		
24	501	Coal & Other Fuel Handling		730	730	0.999995		
25 26		TOTAL FUEL HANDLING O&M		730	730	0.99995		
26 27		TOTAL PRODUCTION O&M		183,902	182,874	0.994410		
28		TOTAL PRODUCTION OXIVI		103,302	102,074	0.554410		
29		TRANSMISSION O&M:						
29 30		I MAINSIVIISSIUIN UQIVI.						

FLORIDA	PUBLIC SERVIO	CE COMMISSION EXPLA	NATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	Y: Duke Energ	y Florida II C	test year is projected.		Projected Test Year 2 Ended	12/31/2027 12/31/2026	
COMITAIN	1. Duke Lileig	y Horida, ELC			Projected Test Year 1 Ended	12/31/2020	
DOCKET N	NO.: 20240025	5-FI			Prior Year Ended	12/31/2024	
DOCKETT	10 202 10025	, =1			Historical Year Ended	12/31/2023	
					Thistorical real Ended	12,02,2020	
			(\$000's)		Witness: Olivier		
	(1)	(2)	(3)	(4)	(5)		
Line	Account	Account	Total	FPSC	Jurisdictional		
No.	No.	Title	Company	Jurisdictional	Sep Factor		
1		TRANSMISSION OPERATIONS					
2	560	Trans Supv & Engineering - Base - Demand	1	1	0.99998		
3	300	Trans Supv & Engineering - Intermediate - Demand	0	0	0.952120		
4		Trans Supv & Engineering - Peaking - Demand	0	0	0.976316		
5		Trans Supv & Engineering - Solar - Demand	0	0	0.999998		
6		Trans Supv & Engineering - Radials	0	0	1.000000		
7		Trans Supv & Engineering - Transmission	39	28	0.703692		
8		Trans Supv & Engineering - Total	41	29	0.713734		
9		5 1 1 0 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1					
10	561	Trans Load Dispatching - Transmission	12,681	8,923	0.703692		
11		Trans Load Dispatching - Total	12,681	8,923	0.703692		
12							
13	562	Trans Station Expenses - Base - Demand	13	13	0.999998		
14		Trans Station Expenses - Intermediate - Demand	1	1	0.952120		
15		Trans Station Expenses - Peaking - Demand	7	7	0.976316		
16		Trans Station Expenses - Solar - Demand	7	7	0.99998		
17		Trans Station Expenses - Radials	7	7	1.000000		
18		Trans Station Expenses - Transmission	949	668	0.703692		
19		Trans Station Expenses - Total	983	702	0.713794		
20							
21	563	Trans OH Line Expenses - Base - Demand	21	21	0.999998		
22		Trans OH Line Expenses - Intermediate - Demand	1	1	0.952120		
23		Trans OH Line Expenses - Peaking - Demand	11	11	0.976316		
24		Trans OH Line Expenses - Solar - Demand	12	12	0.99998		
25		Trans OH Line Expenses - Radials	11	11	1.000000		
26		Trans OH Line Expenses - Transmission	1,555	1,094	0.703692		
27		Trans OH Line Expenses - Total	1,610	1,149	0.713734		
28							
29	566	Trans Misc Expenses - Base - Demand	51	51	0.999998		
30		Trans Misc Expenses - Intermediate - Demand	3	3	0.952120		

						1 466 25 6
FLORIDA	PUBLIC SERVI	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income		Type of Data Shown:	10/5:/5:
			for the test year and the most recent historical year if the test year is projected.		Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.	Projected Test Year 2 Ended		12/31/2026
					Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	5-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		Trans Misc Expenses - Peaking - Demand	27	26	0.976316	
2		Trans Misc Expenses - Solar - Demand	29	29	0.99998	
3		Trans Misc Expenses - Radials	27	27	1.000000	
4		Trans Misc Expenses - Transmission	3,825	2,691	0.703692	
5		Trans Misc Expenses - Total	3,962	2,828	0.713763	
6						
7	567	Trans Rent Oper	442	311	0.703692	
8						
9		TOTAL TRANSMISSION OPERATING EXPENSE	19,719	13,943	0.707060	
10						
11		TRANSMISSION MAINTENANCE				
12	569	Trans Structures - Base - Demand	44	44	0.99998	
13		Trans Structures - Intermediate - Demand	3	3	0.952120	
14		Trans Structures - Peaking - Demand	24	23	0.976316	
15		Trans Structures - Solar - Demand	26	26	0.999998	
16		Trans Structures - Radials	24	24	1.000000	
17		Trans Structures - Transmission	3,357	2,362	0.703692	
18		Trans Structures - Total	3,478	2,482	0.713786	
19						
20	570	Trans Station Equipment - Base - Demand	104	104	0.999998	
21		Trans Station Equipment - Intermediate - Demand	d 6	6	0.952120	
22		Trans Station Equipment - Peaking - Demand	56	54	0.976316	
23		Trans Station Equipment - Solar - Demand	60	60	0.999998	
24		Trans Station Equipment - Radials	56	56	1.000000	
25		Trans Station Equipment - Transmission	7,907	5,564	0.703692	
26		Trans Station Equipment - Total	8,190	5,846	0.713737	
27						
28	571	Trans Overhead Lines - Base - Demand	2	2	0.99998	
29		Trans Overhead Lines - Intermediate - Demand	0	0	0.952120	
30		Trans Overhead Lines - Peaking - Demand	1	1	0.976316	

FLORIDA	PUBLIC SERVI	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if t	he	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	Y: Duke Energ	y Florida, LLC	test year is projected.		Projected Test Year 2 Ended	12/31/2026
				X	Projected Test Year 1 Ended	12/31/2025
DOCKET I	NO.: 20240025	5-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		Trans Comband Lines Color Demand		4	0.00000	
1		Trans Overhead Lines - Solar - Demand		1 1 1 1	0.99998	
2		Trans Overhead Lines - Radials	11		1.000000	
3 4		Trans Overhead Lines - Transmission			0.703692 0.713655	
5		Trans Overhead Lines - Total	10	01 115	0./13055	
6		TOTAL TRANSMISSION MAINTENANCE EXPENSE	11,82	29 8,443	0.713750	
7		TOTAL TRANSMISSION MAINTENANCE EXPENSE	11,02	.5 0,445	0.713730	
8		TOTAL TRANSMISSION O&M	31,54	18 22,386	0.709568	
9		10.7.2.110.110.110.110.110.11	02,0	22,000	5.7 55555	
10		DISTRIBUTION O&M:				
11		DISTRIBUTION COM.				
12		DISTRIBUTION OPERATIONS				
13	580	Distribution Supv & Engineering	2,1:	.5 2,115	1.000000	
14	581	Distribution Load Dispatching	4,25	•	1.000000	
15	582	Distribution Station Expenses	89		1.000000	
16	583	Distribution Overhead Lines	54		1.000000	
17	584	Distribution Underground Lines	3,88		1.000000	
18	585	Distribution Street Lighting - Lighting	·	0 0	N/A	
19	586	Distribution Meter Expenses - Services	6,52	25 6,525	1.000000	
20	587	Distribution Customer Installation Exp - Services	4,39	93 4,393	1.000000	
21	588	Distribution Misc Expenses	23,89	23,896	1.000000	
22	589	Distribution Rents	1,05	1,056	1.000000	
23		TOTAL DISTRIBUTION OPERATING EXPENSE	47,56	52 47,562	1.000000	
24						
25		DISTRIBUTION MAINTENANCE				
26	592	Distribution Station Equipment	2,67	2,674	1.000000	
27	593	Distribution Overhead Lines	27,77	27,721	1.000000	
28	594	Distribution Underground Lines	8,19	95 8,195	1.000000	
29	595	Distribution Maint Line Transformers	20	06 206	1.000000	
30	596	Distribution Street Lighting	7,34	7,344	1.000000	

SCHEDULE C-4	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME		Page 31 of 63
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income	Type of Data Shown:	
	for the test year and the most recent historical year if the	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year is projected.	Projected Test Year 2 Ended	12/31/2026
		X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023
	(\$000's)	Witness: Olivier	

			(\$000's)	\	Witness: Olivier
	(1)	(2)	(3)	(4)	(5)
Line	Account	Account	Total	FPSC	Jurisdictional
No.	No.	Title	Company	Jurisdictional	Sep Factor
1	597	Distribution Meter Expenses	1,789	1,789	1.000000
2	598	Distribution Miscellaneous	1,072	1,072	1.000000
3		TOTAL DISTRIBUTION MAINTENANCE EXPENSE	49,001	49,001	1.000000
4			-,	-,	
5		TOTAL DISTRIBUTION O&M	96,564	96,564	1.000000
6					
7		CUSTOMER ACCOUNTS EXPENSES			
8	901	Cust Acct Supervision	109	109	1.000000
9	902	Meter Reading	241	241	1.000000
10	903	Customer Records & Collection	62,056	62,056	1.000000
11	904	Customer Accounts - Uncollectible	15,473	15,473	1.000000
12		TOTAL CUSTOMER ACCOUNT EXPENSE	77,879	77,879	1.000000
13					
14		CUSTOMER SERVICE AND INFORMATION EXPENSE			
15	909	Misc Advertising Exp - Retail	893	893	1.000000
16	910	Misc Customer Service and Informational Exp - Retail	3,244	3,244	1.000000
17		TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	4,137	4,137	1.000000
18					
19		SALES EXPENSES			
20	912	Sales Expense - Demo & Selling - Retail	16,161	16,161	1.000000
21	913	Sales Expense - Advertising - Retail	537	537	1.000000
22		TOTAL SALES EXPENSE	16,698	16,698	1.000000
23					
24		ADMINISTRATIVE & GENERAL EXPENSE			
25	920	A&G Salaries	70,505	68,647	0.973660
26	921	A&G Employee Expenses	39,498	38,457	0.973660
27	922	A&G Admin Exp Transfer	43	42	0.973660
28	923	A&G Outside Service	28,980	28,217	0.973660
29	924	A&G Property Insurance	24,718	23,038	0.932033
30	924	A&G Storm Expenses	0	0	N/A

FLORIDA PUBLIC SERVICE COMMISSION		CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown:	42/24/222
CO. 4D. 4.1	V 5 1 5		test year is projected.		Projected Test Year 3 Ended	12/31/202
COMPAN	Y: Duke Energ	y Florida, LLC	, ,	·	Projected Test Year 2 Ended	12/31/202 12/31/202
DOCKET I					Projected Test Year 1 Ended Prior Year Ended	12/31/202
DOCKETT	NO.: 20240025	I-EI			Historical Year Ended	12/31/202
					Historical fear Elided	12/31/202
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	925	A&G Injuries & Damages	7,320	7,128	0.973660	
2	926	A&G Pension & Benefits	26,138	25,450	0.973660	
3	927	A&G Franchise Requirements	0	0	N/A	
4	928	A&G Reg Commission	6,053	6,053	1.000000	
5	929	A&G Duplicate Charges	(1,696		0.973660	
6	930	A&G Misc. General Expenses	(12,090		0.973660	
7	931	A&G Rents	25,325	24,657	0.973660	
8	935	A&G Maintenance of General Plant	0	0	N/A	
9		TOTAL ADMINISTRATION & GENERAL EXPENSE	214,795	208,267	0.969612	
10			·			
11		TOTAL BASE RECOVERABLE O&M:	625,523	608,805	0.973274	
12						
13		CLAUSE RECOVERABLE O&M:				
14		ECCR TOTAL	118,444	118,444	1.000000	
15			·	·		
16		ECRC TOTAL	6,082	6,082	0.99995	
17	Various	ECRC (Base)	323	323	0.99998	
18	Various	ECRC (Energy)	5,759	5,759	0.99995	
19						
20		SPP TOTAL	78,956	74,313	0.941198	
21	Various	SPP (Transmission)	15,669	11,026	0.703692	
22	Various	SPP (Distribution)	63,287	63,287	1.000000	
23						
24	Various	CAPACITY TOTAL	130,031	125,191	0.962777	
25						
26	Various	FUEL TOTAL	1,868,081	1,861,098	0.996262	
27						
28		TOTAL CLAUSE RECOVERABLE O&M	2,201,594	2,185,129	0.992521	
29						
30		TOTAL O&M EXPENSE	2,827,117	2,793,934	0.988263	

FLORIDA PUBLIC SERVICE COMMISSION		E COMMISSION	EXPLANATION: Provide jurisdictional factors for net for the test year and the most recen			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	Y: Duke Energy	/ Florida. LLC	test year is projected.	,	· · · · · · · · · · · · · · · · · · ·	Projected Test Year 2 Ended	12/31/2026
	0.	,			· · · · · · · · · · · · · · · · · · ·	Projected Test Year 1 Ended	12/31/2025
DOCKET N	NO.: 20240025	-EI				Prior Year Ended	12/31/2024
						Historical Year Ended	12/31/2023
				(\$000's)		Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		DEPRECIATION & AMORTIZATION EXPENSES					
2							
3	403 & 404	PRODUCTION PLANT:					
4	403 & 404	Production Base		325,874	325,874	0.99998	
5	403 & 404	Production Intermediate		48,489	46,167	0.952120	
6	403 & 404	Production Peaking		17,685	17,266	0.976316	
7	403 & 404	Production Solar		75,381	75,381	0.99999	
8	403 & 404	TOTAL PRODUCTION DEPRECIATION		467,430	464,689	0.994136	
9							
10							
11		PRODUCTION DISMANTLEMENT:					
12	403 & 404	Production Base		10,217	10,217	0.99998	
13	403 & 404	Production Intermediate		1,213	1,155	0.952120	
14	403 & 404	Production Peaking		2,050	2,001	0.976316	
15	403 & 404	Production Solar		7,118	7,118	0.999998	
16 17		TOTAL DISMANTLEMENT EXPENSE		20,597	20,491	0.994822	
18		TRANSMISSION PLANT:					
19	403 & 404	Land & Land Rights (Acct 350)		1,582	1,113	0.703692	
20	403 & 404	Structures & Improvements (Acct 352)		1,495	1,052	0.703692	
21		, , , ,		•	·		
22	403 & 404	Station Equipment - Base (Acct 353)		1,555	1,555	0.99998	
23	403 & 404	Station Equipment - Intermediate (Acct 353)		96	91	0.952120	
24	403 & 404	Station Equipment - Peaking (Acct 353)		921	899	0.976316	
25	403 & 404	Station Equipment - Solar (Acct 353)		1,023	1,023	0.99998	
26	403 & 404	Station Equipment - Transmission (Acct 353)		37,999	26,740	0.703692	
27		Station Equipment - Transmission Account 353	Total	41,594	30,308	0.728667	
28							
29	403 & 404	Energy Control Center (Acct 353.2)		678	477	0.703692	
30	403 & 404	Towers & Fixtures (Acct 354)		1,072	754	0.703692	

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:			Provide jurisdictional factors for net operating income		Type of Data Shown:	
			for the test year and the most recent historical year if the		Projected Test Year 3 Ended	12/31/2027
COMPAN	NY: Duke Energy	r Florida, LLC	test year is projected.		Projected Test Year 2 Ended	12/31/2026
				X	Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	403 & 404	Poles & Fixtures (Acct 355)	86,180	60,644	0.703692	
2						
3	403 & 404	Overhead Conductors & Devices - Primary (Acct 356)	999	999	1.000000	
4	403 & 404	Overhead Conductors & Devices - Transmission (Acct 356)	24,297	17,098	0.703692	
5		Overhead Conductors & Devices - Transmission Account 356 Tot	al 25,297	18,097	0.715396	
6						
7	403 & 404	Underground Conduit (Acct 357)	476	335	0.703692	
8	403 & 404	Underground Conductors & Devices (Acct 358)	1,749	1,231	0.703692	
9	403 & 404	Roads & Trails (Acct 359)	464	326	0.703692	
10 11		TOTAL TRANSMISSION DEPRECIATION	160,588	114,339	0.712005	
12		TOTAL TRANSIVIISSION DEFRECIATION	160,588	114,339	0.712005	
13		DISTRIBUTION PLANT:				
14	360	Dist Land and Land Rights	1,428	1,428	1.000000	
15	361	Dist Structures & Improvements	10,227	10,227	1.000000	
16	362	Dist Station Equipment	33,043	33,043	1.000000	
17	363	Distr Energy Storage Equipment	5,592	5,592	1.000000	
18	364	Dist Poles, Towers & Fixtures	57,141	57,141	1.000000	
19	365	Dist Overhead Conductors & Devices	44,918	44,918	1.000000	
20	366	Dist Underground Conduit	8,610	8,610	1.000000	
21	367	Dist Underground Conductors & Devices	43,554	43,554	1.000000	
22	368	Dist Line Transformers	39,320	39,320	1.000000	
23	369	Dist Services - Overhead	7,766	7,766	1.000000	
24	369	Dist Services - Underground	11,382	11,382	1.000000	
25	370	Dist Meter Equipment	27,862	27,862	1.000000	
26	371	Dist Installs on Customer Premise (Premier Power Service)	2,972	2,972	1.000000	
27	373	Dist Street Light & Signal Systems - Lighting	30,803	30,803	1.000000	
28		TOTAL DISTRIBUTION DEPRECIATION	324,617	324,617	1.000000	
29						

FLORIDA	PUBLIC SERVIO	CE COMMISSION EXPL	NATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	NY: Duke Energ	y Florida, LLC	test year is projected.		Projected Test Year 2 Ended	12/31/2026
				X	Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	i-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		GENERAL PLANT:				
2	390	General Structures & Improvements	12,613	12,280	0.973660	
3	391	General Office Furn & Equip	13,120	12,774	0.973660	
4	393	General Stores Equipment	1,313	1,278	0.973660	
5	394	General Tools Shop & Garage Equipment	16,089	15,665	0.973660	
6	395	General Laboratory Equipment	72	70	0.973660	
7	396	General Power Operating Equipment	2,701	2,630	0.973660	
8	397	General Communication Equipment	17,325	16,869	0.973660	
9	398	General Misc Equipment	1,129	1,099	0.973660	
10	301-303	Intangible Plant - Franchise	282	282	1.000000	
11	301-303	Intangible Plant - Customer Connect	10,553	10,553	1.000000	
12	301-303	Intangible Plant - Software & Other	25,180	24,517	0.973660	
13		TOTAL GENERAL & INTANGIBLE DEPRECIATION	100,377	98,018	0.976503	
14						
15		TOTAL DEPRECIATION	1,073,609	1,022,154	0.952073	
16						
17		AMORTIZATION:				
18	407	Clause Amortization - ECCR	581	581	1.000000	
19	407	Clause Amortization - Fuel	6,551	6,551	1.000000	
20	407	Clause Amortization - CCR	3,816	3,816	1.000000	
21	407	Reg Asset Amortization - Electric Vehicles	1,851	1,851	1.000000	
22	407	Reg Asset Amortization - Storm Costs	1,074	1,074	1.000000	
23	407	Reg Asset Amortization - Rate Case Costs	234	234	1.000000	
24	407	Reg Asset Deferral & Amortization - Vision FL (2021 Se		567	1.000000	
25	407	Reg Asset Amortization - ISFSI - CCR	4,821	4,821	1.000000	
26	407	Reg Asset Amortization - Customer Connect (2017 Set		5,513	1.000000	
27	407	Reg Asset Amortization - Meters (2017 Settlement)	6,281	6,281	1.000000	
28	407	Non-Utility Property	1,145	1,145	1.000000	
29	411	Gain/Loss on ARO	0	0	N/A	
30		TOTAL AMORTIZATION	32,435	32,435	1.000000	

FLORIDA	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide jurisdictional factors for r			Type of Data Shown:	
			for the test year and the most rec	ent historical year if the		Projected Test Year 3 Ended	12/31/202
COMPAN	Y: Duke Energ	y Florida, LLC	test year is projected.		· · · · · · · · · · · · · · · · · · ·	Projected Test Year 2 Ended	12/31/202
						Projected Test Year 1 Ended	12/31/202
DOCKET I	NO.: 20240025	i-El				Prior Year Ended	12/31/202
						Historical Year Ended	12/31/202
				(\$000's)	,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1							
2		TOTAL DEPRECIATION & AMORTIZATION		1,106,044	1,054,589	0.953478	
3							
4	408	TAXES OTHER THAN INCOME:					
5	408	Property Tax Total		206,123	189,594	0.919807	
6	408	Payroll Tax Total		16,879	16,434	0.973660	
7	408	Revenue Tax Total		274,021	274,021	1.000000	
8		TOTAL TAXES OTHER THAN INCOME		497,023	480,049	0.965848	
9							
10		TOTAL OPERATING REVENUES		5,857,886	5,642,211	0.963182	
11		TOTAL O&M EXPENSE		2,827,117	2,793,934	0.988263	
12		TOTAL DEPRECIATION & AMORTIZATION		1,106,044	1,054,589	0.953478	
13		TOTAL TAXES OTHER THAN INCOME		497,023	480,049	0.965848	
14		NET OPERATING INCOME BEFORE INCOME TAXES	5	1,427,702	1,313,639	0.920108	
15							
16	409-411	INCOME TAXES:					
17		Current Income Tax		72,734	66,857	0.919209	
18		Deferred Income Tax		178,831	164,283	0.918652	
19		Investment Tax Credit		(1,012)	(1,012)	1.000000	
20		Excess Deferred Taxes Adjustment		(23,216)	(21,511)	0.926566	
21		Production Tax Credit		(64,563)	(64,563)	1.000000	
22		TOTAL INCOME TAXES		162,774	144,055	0.885001	
23							
24		NET OPERATING INCOME		1,264,928	1,169,584	0.924625	
25							
26							
27							
28							
29							
30							

FLORIDA	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the			Type of Data Shown:	12/21/2027
CONIDAN	NY: Duke Energ	v Florida II C	test year is projected.	ent instorical year if the	· · · · · · · · · · · · · · · · · · ·	Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
COMITAL	VI. Duke Lileig	y Florida, ELC			· · · · · · · · · · · · · · · · · · ·	Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	-FI				Prior Year Ended	12/31/2024
DOCKET	110 202-10025					Historical Year Ended	12/31/2023
							, - ,
			(\$000's)		Witness: Olivier		
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		OPERATING REVENUES					
2							
3		REVENUE FROM SALES					
4	440 - 446	Retail Sales - Base Revenues		2,920,194	2,920,194	1.000000	
5	440 - 446	Retail Sales - Fuel Revenues		2,694,996	2,694,996	1.000000	
6	440 - 446	Retail Sales - Capacity Revenues		319,762	319,762	1.000000	
7	440 - 446	Retail Sales - Energy Conservation Revenues		120,868	120,868	1.000000	
8	440 - 446	Retail Sales - Environmental Revenues		8,967	8,967	1.000000	
9	440 - 446	Retail Sales - Storm Protection Plan Revenues		146,000	146,000	1.000000	
10	440 - 446	Franchise Fee Revenue		167,212	167,212	1.000000	
11	440 - 446	Gross Receipts Tax Revenues		159,260	159,260	1.000000	
12	440 - 446	Regulatory Assessment Fee Revenues		4,625	4,625	1.000000	
13	447	Sales for Resale		77,651	0	0.000000	
14		TOTAL REVENUE FROM SALES		6,619,536	6,541,884	0.988269	
15							
16							
17		OTHER OPERATING REVENUES					
18	450	Late Payment Charges		22,100	22,100	1.000000	
19	451	Miscellaneous Service Revenues		11,754	11,754	1.000000	
20	454	Rent from Electric Property - Lighting Equipmen		88,800	88,800	1.000000	
21	454	Rent from Electric Property - Non Lighting Equip	nent	7,228	7,228	1.000000	
22	454	Rent from Electric Property - Joint Use		239	239	1.000000	
23	454	Rent from Electric Property - Transmission		304	219	0.720418	
24	454	Rent from Electric Property - Extra Facilities & O	her	284	262	0.921148	
25	454	Rent from Electric Property - EV Chargers		4,084	4,084	1.000000	
26	454	Rent from Electric Property - Pole & Line Attachi	nents	9,000	6,484	0.720418	
27	454	Rent from Electric Property - Transmission Towe	r Leases	2,136	1,539	0.720418	
28	454	Rent from Electric Property - Transmission Othe		3,807	2,742	0.720418	
29	456	Oth Electric Revenues - Retail Miscellaneous		274	274	1.000000	
30	456	Oth Electric Revenues - State & Municipal Tax Co	llections	298	274	0.921148	

FLORIDA	PUBLIC SERVIO	CE COMMISSION EXPLANAT	ION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	gy Florida, LLC	test year is projected.		Projected Test Year 2 Ended	12/31/2026 12/31/2025
DOCKET	NO.: 20240025	5-EI		X	Projected Test Year 1 Ended X Prior Year Ended Historical Year Ended	
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	456	Wholesale Revenues - Distrubtion Charge Network	1,045	0	0.000000	
2	456	Wholesale Revenues - Transmission Charge Network	161,797	0	0.000000	
3	456	Wholesale Revenues - System Dispatch	3,079	0	0.000000	
4	456	Wholesale Revenues - Reactive Purchases/Voltage	4,884	0	0.000000	
5	456	Wholesale Revenues - Regulation/Frequency Response	3,753	0	0.000000	
6	456	Wholesale Revenues - Operating and Spinning Reserves	399	0	0.000000	
7		TOTAL OTHER OPERATING REVENUES	325,264	145,999	0.448865	
8						
9		TOTAL OPERATING REVENUES	6,944,799	6,687,884	0.963006	
10						
11		OPERATION & MAINTENANCE EXPENSES				
12						
13		STEAM POWER GENERATION O&M				
14	500-509	Operation - Base - Demand	13,814	13,456	0.974030	
15		Operation - Intermediate - Demand	1,929	1,787	0.926372	
16		Operation - Peaking - Demand	81	77	0.951099	
17		Operation - Demand - Total	15,824	15,319	0.968104	
18 19	510-515	Maintenance Base Energy	28,511	20 105	0.988552	
20	310-313	Maintenance - Base - Energy Maintenance - Intermediate - Energy	9,339	28,185 8,790	0.941213	
21		Maintenance - Peaking - Energy	9,339 1,727	1,691	0.978761	
22		Maintenance - Fearing - Energy Maintenance - Energy - Total	39,578	38,666	0.976954	
23		TOTAL STEAM POWER GENERATION O&M	55,402	53,985	0.974426	
24		TOTAL STEERING OWER GENERATION OWN	33,402	55,565	0.57 4420	
25		NUCLEAR POWER GENERATION O&M				
26	546-550	[0517-0525 Nuclear - Operation - Base - Demand]	(1,847)	(1,799)	0.974030	
27		[0528-0532 Nuclear - Maintenance - Base - Energy]	0	0	N/A	
28		TOTAL NUCLEAR POWER GENERATION O&M	(1,847)		0.974030	
29				· · · ,		
30						

FLORIDA	PUBLIC SERVIO	CE COMMISSION	EXPLANATION	: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	IY: Duke Energ	y Florida, LLC		test year is projected.			Projected Test Year 2 Ended	12/31/2026
							Projected Test Year 1 Ended	12/31/2025
DOCKET I	NO.: 20240025	i-EI				X	Prior Year Ended	12/31/2024
							Historical Year Ended	12/31/2023
					(\$000's)		Witness: Olivier	
	(1)	(2)			(3)	(4)	(5)	
Line	Account	Account			Total	FPSC	Jurisdictional	
No.	No.	Title		(Company	Jurisdictional	Sep Factor	
1		OTHER POWER GENERATION O&M						
2	546-550	Other Pwr Gen - Operation - Base - Demand			16,711	16,277	0.974030	
3		Other Pwr Gen - Operation - Intermediate - Dem	and		772	715	0.926372	
4		Other Pwr Gen - Operation - Peaking - Demand			4,062	3,863	0.951099	
5		Other Pwr Gen - Operation - Solar - Demand			12,569	12,242	0.974031	
6		Other Pwr Gen - Operation - Total			34,113	33,097	0.970222	
7								
8	551-554	Other Pwr Gen - Maintenance - Base - Energy			63,046	62,324	0.988552	
9		Other Pwr Gen - Maintenance - Intermediate - Er	nergy		747	703	0.941213	
10		Other Pwr Gen - Maintenance - Peaking - Energy			6,595	6,455	0.978761	
11		Other Pwr Gen - Maintenance - Solar - Energy			7,599	7,512	0.988552	
12		Other Pwr Gen - Maintenance - Total			77,987	76,994	0.987271	
13								
14		TOTAL OTHER POWER GENERATION O&M			112,099	110,091	0.982083	
15							<u> </u>	
16		OTHER POWER SUPPLY O&M						
17	556-557	Other Pwr Supply - Base - Demand			242	236	0.974030	
18		Other Pwr Supply - Intermediate - Demand			20	19	0.926372	
19		Other Pwr Supply - Peaking - Demand			24	22	0.951099	
20		Other Pwr Supply - Solar - Demand			101	99	0.974031	
21		TOTAL OTHER POWER SUPPLY O&M			387	376	0.970121	
22								
23		FUEL HANDING O&M						
24	501	Coal & Other Fuel Handling			730	722	0.988552	
25		TOTAL FUEL HANDLING O&M			730	722	0.988552	
26								
27		TOTAL PRODUCTION O&M			166,772	163,374	0.979629	
28								
29								
30								

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC			ATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/202 12/31/202
COMPAN	ii. Duke Lileig	y Florida, EEC			Projected Test Year 1 Ended	12/31/202
OCKET I	NO.: 20240025	EI		·	Prior Year Ended	12/31/202
JOCKETT	NO 20240025	-[1			Historical Year Ended	12/31/202
					Thistorical real Ended	12/31/202
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1 2		TRANSMISSION O&M:				
3		TRANSMISSION OPERATIONS				
4	560	Trans Supv & Engineering - Base - Demand	1	1	0.974030	
5		Trans Supv & Engineering - Intermediate - Demand	0	0	0.926372	
6		Trans Supv & Engineering - Peaking - Demand	0	0	0.951099	
7		Trans Supv & Engineering - Solar - Demand	0	0	0.974031	
8		Trans Supv & Engineering - Radials	0	0	1.000000	
9		Trans Supv & Engineering - Transmission	39	28	0.720418	
10		Trans Supv & Engineering - Total	41	30	0.730143	
11						
12	561	Trans Load Dispatching - Transmission	12,058	8,687	0.720418	
13		Trans Load Dispatching - Total	12,058	8,687	0.720418	
14						
15	562	Trans Station Expenses - Base - Demand	14	14	0.974030	
16		Trans Station Expenses - Intermediate - Demand	1	1	0.926372	
17		Trans Station Expenses - Peaking - Demand	7	7	0.951099	
18		Trans Station Expenses - Solar - Demand	8	8	0.974031	
19		Trans Station Expenses - Radials	8	8	1.000000	
20		Trans Station Expenses - Transmission	945	681	0.720418	
21		Trans Station Expenses - Total	983	718	0.730186	
22						
23	563	Trans OH Line Expenses - Base - Demand	23	22	0.974030	
24		Trans OH Line Expenses - Intermediate - Demand	1	1	0.926372	
25		Trans OH Line Expenses - Peaking - Demand	12	12	0.951099	
26		Trans OH Line Expenses - Solar - Demand	13	13	0.974031	
27		Trans OH Line Expenses - Radials	12	12	1.000000	
28		Trans OH Line Expenses - Transmission	1,549	1,116	0.720418	
29 30		Trans OH Line Expenses - Total	1,610	1,176	0.730143	

		CE COMMISSION gy Florida, LLC	EXPLANATION: Provide jurisdictional factors for ne for the test year and the most rece test year is projected.		1	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
	NO.: 20240025				I	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000's)	,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1 2	565	I/C Joint Disp - Trans NW Exp		8,278	8,063	0.974030	
3	566	Trans Misc Expenses - Base - Demand		57	55	0.974030	
4		Trans Misc Expenses - Intermediate - Demand		3	3	0.926372	
5		Trans Misc Expenses - Peaking - Demand		30	29	0.951099	
6		Trans Misc Expenses - Solar - Demand		33	32	0.974031	
7		Trans Misc Expenses - Radials		31	31	1.000000	
8		Trans Misc Expenses - Transmission		3,833	2,761	0.720418	
9		Trans Misc Expenses - Total		3,986	2,911	0.730180	
10							
11	567	Trans Rent Oper		442	319	0.720418	
12							
13		TOTAL TRANSMISSION OPERATING EXPENSE		27,399	21,903	0.799396	
14	F.C0	Trans Structures Dasa Damand		40	40	0.074020	
15 16	569	Trans Structures - Base - Demand Trans Structures - Intermediate - Demand		49 3	48	0.974030 0.926372	
17		Trans Structures - Intermediate - Demand Trans Structures - Peaking - Demand		26	25	0.951099	
18		Trans Structures - Peaking - Demand Trans Structures - Solar - Demand		29	28	0.974031	
19		Trans Structures - Radials		27	27	1.000000	
20		Trans Structures - Transmission		3,343	2,409	0.720418	
21		Trans Structures - Total		3,478	2,539	0.730195	
22		St. detailed Total		3,470	2,333	0.730133	
23	570	Trans Station Equipment - Base - Demand		109	106	0.974030	
24		Trans Station Equipment - Intermediate - Dema	and	7	6	0.926372	
25		Trans Station Equipment - Peaking - Demand		58	55	0.951099	
26		Trans Station Equipment - Solar - Demand		63	62	0.974031	
27		Trans Station Equipment - Radials		59	59	1.000000	
28		Trans Station Equipment - Transmission		7,415	5,342	0.720418	
29		Trans Station Equipment - Total		7,711	5,630	0.730143	
30				•	,		

	PUBLIC SERVIO	CE COMMISSION y Florida, LLC	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/202 12/31/202
DOCKET	NO.: 20240025	5-EI			Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2029 12/31/2029 12/31/2029
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	571	Trans Overhead Lines - Base - Demand	16	16	0.974030	
2		Trans Overhead Lines - Intermediate - Demand	1	1	0.926372	
3		Trans Overhead Lines - Peaking - Demand	9	8	0.951099	
4		Trans Overhead Lines - Solar - Demand	9	9	0.974031	
5		Trans Overhead Lines - Radials	9	9	1.000000	
6		Trans Overhead Lines - Transmission	1,089	785	0.720418	
7		Trans Overhead Lines - Total	1,133	827	0.730128	
8						
9		TOTAL TRANSMISSION MAINTENANCE EXPENSE	12,322	8,997	0.730157	
10						
11		TOTAL TRANSMISSION O&M	39,721	30,899	0.777917	
12						
13		DISTRIBUTION O&M:				
14						
15		DISTRIBUTION OPERATIONS				
16	580	Distribution Supv & Engineering	1,966	1,966	1.000000	
17	580	Distribution Supv & Engineering - Metering	98	97	0.987700	
18	581	Distribution Load Dispatching	4,158	4,158	1.000000	
19	582	Distribution Station Expenses	891	891	1.000000	
20	583	Distribution Overhead Lines	540	540	1.000000	
21	584	Distribution Underground Lines	3,795	3,795	1.000000	
22 23	585	Distribution Street Lighting	0	6 208	N/A 0.987700	
23 24	586 587	Distribution Meter Expenses	6,376	6,298	1.000000	
24 25	587 588	Distribution Customer Installation Exp Distribution Misc Expenses	3,562 22,758	3,562 22,758	1.000000	
25 26	588	Distribution Misc Expenses Distribution Misc Expenses - Metering	22,758 1,134	1,120	0.987700	
27	588	Distribution living Expenses - Metering Distribution Rents	982	982	1.000000	
28	589 589	Distribution Rents Distribution Rents - Metering	49	982 48	0.987700	
29	202	TOTAL DISTRIBUTION OPERATING EXPENSE	46,310	46,216	0.987700	
30		TOTAL DISTRIBUTION OF LIVATING EXPENSE	40,310	40,210	0.557500	

FLORIDA	PUBLIC SERVI	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for for the test year and the most re			Type of Data Shown:	42/24/2027
COMPAN	Y: Duke Energ	gy Florida, LLC	test year is projected.	ecent historical year if the		Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET N	NO.: 20240025	5-EI			<u>X</u>	Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000's)	,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		DISTRIBUTION MAINTENANCE					
2	592	Distribution Station Equipment		2,547	2,547	1.000000	
3	592	Distribution Station Equipment - Metering		127	125	0.987700	
4	593	Distribution Overhead Lines		27,228	27,228	1.000000	
5	594	Distribution Underground Lines		7,689	7,689	1.000000	
6	595	Distribution Maint Line Transformers		206	206	1.000000	
7	596	Distribution Street Lighting		8,118	8,118	1.000000	
8	597	Distribution Meter Expenses		3,447	3,405	0.987700	
9	598	Distribution Miscellaneous		1,021	1,021	1.000000	
10	598	Distribution Miscellaneous - Metering		51	51	0.987700	
11		TOTAL DISTRIBUTION MAINTENANCE EXPENSE		50,435	50,391	0.999116	
12							
13		TOTAL DISTRIBUTION O&M		96,745	96,606	0.998565	
14							
15		CUSTOMER ACCOUNTS EXPENSES					
16	901	Cust Acct Supervision		109	109	0.999951	
17	902	Meter Reading		241	238	0.987700	
18	903	Customer Records & Collection		58,645	58,645	1.000000	
19	904	Customer Accounts - Uncollectible		14,944	14,944	1.000000	
20		TOTAL CUSTOMER ACCOUNT EXPENSE		73,939	73,936	0.999960	
21							
22		CUSTOMER SERVICE AND INFORMATION EXPER	NSE				
23	909	Misc Advertising Exp - Retail		500	500	1.000000	
24	910	Misc Customer Service and Informational Exp -	Retail	2,711	2,711	1.000000	
25		TOTAL CUSTOMER SERVICE AND INFORMATION	N EXPENSE	3,211	3,211	1.000000	
26							
27		SALES EXPENSES					
28	912	Sales Expense - Demo & Selling - Retail		15,615	15,615	1.000000	
29	913	Sales Expense - Advertising - Retail		537	537	1.000000	
30		TOTAL SALES EXPENSE		16,152	16,152	1.000000	

		CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating incom for the test year and the most recent historical year in test year is projected.		Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.	_		d Test Year 2 Ended	12/31/202
				-		d Test Year 1 Ended	12/31/202
OOCKET	NO.: 20240025	i-El		-	X Prior Yea		12/31/202
				-	Historical	l Year Ended	12/31/202
			(\$000's)		Witness:	Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisd	ictional	
No.	No.	Title	Company	Jurisdictiona	l Sep I	Factor	
1		ADMINISTRATIVE & GENERAL EXPENSE					
2	920	A&G Salaries	69,	.046 66	5,850	0.968199	
3	921	A&G Employee Expenses	38,	.382 37	7,169	0.968395	
4	922	A&G Admin Exp Transfer		43	42	0.968368	
5	923	A&G Outside Service	23,	.436 22	2,696	0.968425	
6	924	A&G Property Insurance	24,	718 22	2,939	0.928038	
7	924	A&G Storm Expenses	113,	.133 113	3,133	1.000000	
8	925	A&G Injuries & Damages	7,	.320 7	7,088	0.968256	
9	926	A&G Pension & Benefits	14,	.974 14	l,514	0.969254	
10	928	A&G Reg Commission	7,	.288 7	7,288	1.000000	
11	929	A&G Duplicate Charges	(1,	.696) (1	,642)	0.968346	
12	930	A&G Misc. General Expenses	(12,	.090) (11	L,708)	0.968405	
13	931	A&G Rents	25,	.343 24	,541	0.968373	
14		TOTAL ADMINISTRATION & GENERAL EXPENSE	309,	.899 302	2,912	0.977452	
15							
16		TOTAL BASE RECOVERABLE O&M:	706,	439 687	7,091	0.972612	
17							
18		CLAUSE RECOVERABLE O&M:					
19		ECCR TOTAL	118,	.655 118	3,655	1.000000	
20							
21		ECRC TOTAL	4,	.647 4	,589	0.987544	
22	Various	ECRC (Base)		323	314	0.974030	
23	Various	ECRC (Energy)	4,	.324 4	1,275	0.988552	
24							
25		SPP TOTAL	77,	.908 73	3,345	0.941439	
26	Various	SPP (Transmission)			,756	0.720418	
27	Various	SPP (Distribution)			,589	1.000000	
28							
29	Various	CAPACITY TOTAL	322,	879 312	2,877	0.969020	

FLORIDA	PUBLIC SERVIC	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating for the test year and the most recent historical			Type of Data Shown:	42/24/2027
COMPAN	NY: Duke Energy	y Florida, LLC	test year is projected.	year ii tiie	· · · · · · · · · · · · · · · · · · ·	Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
					1	Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	-EI				Prior Year Ended	12/31/2024
					'	Historical Year Ended	12/31/2023
			(\$000's)	1	V	Witness: Olivier	
	(1)	(2)	(3)		(4)	(5)	
Line	Account	Account	Total		FPSC	Jurisdictional	
No.	No.	Title	Compan	У	Jurisdictional	Sep Factor	
1	Various	FUEL TOTAL		2,715,787	2,682,617	0.987786	
2							
3		TOTAL CLAUSE RECOVERABLE O&M		3,239,876	3,192,083	0.985248	
4 5		TOTAL O&M EXPENSE		3,946,315	3,879,174	0.982986	
6		TOTAL ORIVIENSE		3,340,313	3,073,174	0.502500	
7		DEPRECIATION & AMORTIZATION EXPENSES					
8		DEFRECIATION & AMORTIZATION EXPENSES					
9	403 & 404	PRODUCTION PLANT:					
10	403 & 404	Production Base		321,797	313,439	0.974030	
11	403 & 404	Production Intermediate		46,986	43,526	0.926372	
12	403 & 404	Production Peaking		17,619	16,758	0.951099	
13	403 & 404	Production Solar		65,146	64,292	0.986886	
14	403 & 404	TOTAL PRODUCTION DEPRECIATION		451,547	438,015	0.970031	
15				,	,		
16		PRODUCTION DISMANTLEMENT:					
17	403 & 404	Production Base		10,217	9,951	0.974030	
18	403 & 404	Production Intermediate		1,213	1,124	0.926372	
19	403 & 404	Production Peaking		2,050	1,949	0.951099	
20	403 & 404	Production Solar		7,118	6,933	0.974031	
21		TOTAL DISMANTLEMENT EXPENSE		20,597	19,958	0.968942	
22							
23		TRANSMISSION PLANT:					
24	403 & 404	Land & Land Rights (Acct 350)		1,271	915	0.720418	
25	403 & 404	Structures & Improvements (Acct 352)		1,495	1,077	0.720418	
26	402.0.404	Station Favinanant Base (Aprt 252)		4 555	4 5 4 5	0.074020	
27	403 & 404	Station Equipment - Base (Acct 353)		1,555	1,515	0.974030	
28	403 & 404	Station Equipment - Intermediate (Acct 353)		96	89	0.926372	
29 30	403 & 404	Station Equipment - Peaking (Acct 353)		921	876	0.951099	
30							

	A PUBLIC SERVIC		Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
DOCKET	NO.: 20240025	-EI		<u>X</u>	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
			(\$000's)	,	Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	403 & 404	Station Equipment - Solar (Acct 353)	1,023	996	0.974031	
2	403 & 404	Station Equipment - Transmission (Acct 353)	35,877	25,846	0.720418	
3		Station Equipment - Transmission Account 353 Total	39,472	29,322	0.742865	
4						
5	403 & 404	Energy Control Center (Acct 353.2)	637	459	0.720418	
6	403 & 404	Towers & Fixtures (Acct 354)	1,072	772	0.720418	
7	403 & 404	Poles & Fixtures (Acct 355)	74,261	53,499	0.720418	
8						
9	403 & 404	Overhead Conductors & Devices - Primary (Acct 356)	999	999	1.000000	
10	403 & 404	Overhead Conductors & Devices - Transmission (Acct 356)	20,667	14,889	0.720418	
11		Overhead Conductors & Devices - Transmission Account 356 To	•	15,888	0.733312	
12	403 & 404	Underground Conduit (Acct 357)	479	345	0.720418	
13	403 & 404	Underground Conductors & Devices (Acct 358)	1,749	1,260	0.720418	
14	403 & 404	Roads & Trails (Acct 359)	464	334	0.720418	
15						
16 17		TOTAL TRANSMISSION DEPRECIATION	142,566	103,873	0.728592	
18		DISTRIBUTION PLANT:				
19	360	Dist Land and Land Rights	1,294	1,294	1.000000	
20	361	Dist Structures & Improvements	7,736	7,736	1.000000	
21	362	Dist Station Equipment	30,370	30,370	1.000000	
22	363	Distr Energy Storage Equipment	1,808	1,808	1.000000	
23	364	Dist Poles, Towers & Fixtures	48,768	48,768	1.000000	
24	365	Dist Overhead Conductors & Devices	38,866	38,866	1.000000	
25	366	Dist Underground Conduit	8,294	8,294	1.000000	
26	367	Dist Underground Conductors & Devices	41,769	41,769	1.000000	
27	368	Dist Line Transformers	33,782	33,782	1.000000	
28	369	Dist Services - Overhead	7,051	7,051	1.000000	
29	369	Dist Services - Underground	11,148	11,148	1.000000	
30	370	Dist Meter Equipment	26,466	26,140	0.987700	

FLORIDA	PUBLIC SERVIO	CE COMMISSION EXPLANATIO	N: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPAN	Y: Duke Energ	y Florida, LLC	test year is projected.		Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET I	NO.: 20240025	-EI		X	Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
			(\$000's)	,	Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	371	Dist Installs on Customer Premise (Premier Power Service)	1,985	1,961	0.987700	
2	373	Dist Street Light & Signal Systems - Lighting	29,077	29,077	1.000000	
3		TOTAL DISTRIBUTION DEPRECIATION	288,414	288,064	0.998787	
4			,	•		
5		GENERAL PLANT:				
6	390	General Structures & Improvements	11,285	10,929	0.968369	
7	391	General Office Furn & Equip	13,070	12,656	0.968350	
8	393	General Stores Equipment	949	919	0.968504	
9	394	General Tools Shop & Garage Equipment	15,201	14,720	0.968386	
10	395	General Laboratory Equipment	72	70	0.968365	
11	396	General Power Operating Equipment	2,550	2,469	0.968383	
12	397	General Communication Equipment	18,225	17,648	0.968352	
13	398	General Misc Equipment	1,193	1,155	0.968351	
14	301-303	Intangible Plant - Franchise	282	282	1.000000	
15	301-303	Intangible Plant - Customer Connect	8,942	8,942	1.000000	
16	301-303	Intangible Plant - Software & Other	29,479	28,544	0.968291	
17		TOTAL GENERAL & INTANGIBLE DEPRECIATION	101,248	98,334	0.971226	
18						
19		TOTAL DEPRECIATION	1,004,373	948,244	0.944115	
20						
21		AMORTIZATION:				
22	403	Clause Amortization - Storm Protection Plan	(38,761)	(38,761)	1.000000	
23	407	Clause Amortization - ECRC	(370)	(370)	1.000000	
24	407	Clause Amortization - ECCR	581	581	1.000000	
25	407	Clause Amortization - Fuel	6,551	6,551	1.000000	
26	407	Clause Amortization - CCR	0	0	N/A	
27	407	Reg Asset Amortization - Electric Vehicles	2,559	2,559	1.000000	
28	407	Reg Asset Amortization - Storm Costs	1,074	1,074	1.000000	
29	407	Reg Asset Amortization - Rate Case Costs	234	234	1.000000	
30	407	Reg Asset Deferral & Amortization - Dismantlement (2021 Set	tlement) (16,279)	(16,279)	1.000000	

FLORIDA	PUBLIC SERVIC	CE COMMISSION EXPLANATION	: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown:	42/24/2027
COMPAN	IY: Duke Energ	v Florida II C	test year is projected.	· 	Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
CON 7 114	TT. Dake Ellerg	, 11011dd, 220		· 	Projected Test Year 1 Ended	12/31/2025
DOCKET N	NO.: 20240025	-EI		·	Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
-			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	407	Reg Asset Deferral & Amortization - Vision FL (2021 Settlement	(443)	(443)	1.000000	
2	407	Reg Asset Amortization - ISFSI - CCR	0	0	N/A	
3	407	Reg Asset Amortization - DOE (2021 Settlement)	(47,943)	(47,943)	1.000000	
4	407	Reg Asset Amortization - Customer Connect (2017 Settlement)	5,513	5,513	1.000000	
5	407	Reg Asset Amortization - Meters (2017 Settlement)	6,281	6,281	1.000000	
6	407	Non-Utility Property	1,154	1,154	1.000000	
7	411	Accretion Expense ARO	0	0	N/A	
8	411	Gain/Loss on ARO	0	0	N/A	
9		TOTAL AMORTIZATION	(79,849)	(79,849)	1.000000	
10						
11		TOTAL DEPRECIATION & AMORTIZATION	924,524	868,395	0.939289	
12						
13	408	TAXES OTHER THAN INCOME:				
14	408	Property Tax Total	188,675	173,439	0.919248	
15	408	Payroll Tax Total	16,879	16,345	0.968376	
16	408	Revenue Tax Total	326,472	326,472	1.000000	
17		TOTAL TAXES OTHER THAN INCOME	532,026	516,257	0.970359	
18						
19		TOTAL OPERATING REVENUES	6,944,799	6,687,884	0.963006	
20		TOTAL O&M EXPENSE	3,946,315	3,879,174	0.982986	
21		TOTAL DEPRECIATION & AMORTIZATION	924,524	868,395	0.939289	
22		TOTAL TAXES OTHER THAN INCOME	532,026	516,257	0.970359	
23		NET OPERATING INCOME BEFORE INCOME TAXES	1,541,935	1,424,059	0.923553	
24						
25	409-411	INCOME TAXES:				
26		Current Income Tax	327,438	302,750	0.924604	
27		Deferred Income Tax	(39,680)	(36,689)	0.924604	
28		Investment Tax Credit	(523)	(523)	1.000000	
29		Excess Deferred Taxes Adjustment	(24,007)	(21,108)	0.879237	
30						

8 9 10

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Supporting Schedules: C-19, C-20, C-21, C-22

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Recap Schedules: C-1, E-3b

FLORIDA	PUBLIC SERVIC	CE COMMISSION	EXPLANATION: Provide jurisdictional factors	·		Type of Data Shown:	
COMPAN	IY: Duke Energy	y Florida, LLC	for the test year and the mos test year is projected.	it recent historical year if the		Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
			(\$000's)		,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		OPERATING REVENUES					
2							
3	440 446	REVENUE FROM SALES		2,002,275	2.002.275	4.000000	
4	440 - 446	Retail Sales - Base Revenues		3,082,275	3,082,275	1.000000	
5	440 - 446	Retail Sales - Fuel Revenues		2,337,197	2,337,197	1.000000	
6 7	440 - 446 440 - 446	Retail Sales - Capacity Revenues		438,470	438,470	1.000000	
8	440 - 446 440 - 446	Retail Sales - Energy Conservation Revenues		110,271	110,271	1.000000	
		Retail Sales - Environmental Revenues		8,547	8,547	1.000000	
9	440 - 446	Retail Sales - Storm Protection Plan Revenues		138,107	138,107	1.000000	
10 11	440 - 446 440 - 446	Franchise Fee Revenue		158,767 159,484	158,767 159,484	1.000000 1.000000	
12	440 - 446 440 - 446	Gross Receipts Tax Revenues Regulatory Assessment Fee Revenues		4,605	4,605	1.000000	
13	440 - 446	Sales for Resale		148,280	4,603	0.00000	
14	447	TOTAL REVENUE FROM SALES		6,586,002	6,437,722	0.977486	
15		TOTAL REVENUE FROM SALES		0,380,002	0,437,722	0.377400	
16							
17		OTHER OPERATING REVENUES					
18	450	Late Payment Charges		15,069	15,069	1.000000	
19	451	Miscellaneous Service Revenues		14,040	14,040	1.000000	
20	454	Rent from Electric Property - Lighting Equipment		89,480	89,480	1.000000	
21	454	Rent from Electric Property - Non Lighting Equipm	nent	4,735	4,735	1.000000	
22	454	Rent from Electric Property - Joint Use		146	146	1.000000	
23	454	Rent from Electric Property - Transmission		289	208	0.720418	
24	454	Rent from Electric Property - Extra Facilities & Otl	ner	294	274	0.932751	
25	454	Rent from Electric Property - EV Chargers		0	0	N/A	
26	454	Rent from Electric Property - Pole & Line Attachm	ents	10,262	7,393	0.720418	
27	454	Rent from Electric Property - Transmission Tower		1,954	1,408	0.720418	
28	454	Rent from Electric Property - Transmission Other		4,941	3,559	0.720418	
29	456	Oth Electric Revenues - Retail Miscellaneous		(75)	(75)	1.000000	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income	Type of Data Shown:	
	for the test year and the most recent historical year if the	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year is projected.	Projected Test Year 2 Ended	12/31/2026
		Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

(\$000's) Witness: Olivier

	(1)	(2)	(3)	(4)	(5)
Line	Account	Account	Total	FPSC	Jurisdictional
No.	No.	Title	Company	Jurisdictional	Sep Factor
1	456	Oth Electric Revenues - Transmission PTP	2,423	0	0.000000
2	456	Oth Electric Revenues - Transmission Study	0	0	N/A
3	456	Oth Electric Revenues - Transmission CIAC Gross-Up	1,042	751	0.720418
4	456	Oth Electric Revenues - Retail Unbilled	(2,268)	(2,268)	1.000000
5	456	Oth Electric Revenues - Generation Performance Incentives	1,193	1,193	1.000000
6	456	Oth Electric Revenues - State & Municipal Tax Collections	380	351	0.922596
7	456	Oth Electric Revenues - Profit or Loss on Sale of M&S	5	5	0.921262
8	456	Oth Electric Revenues - CEI REC Sales Revenue	7	7	1.000000
8	456	Wholesale Revenues - Distrubtion Charge Network	1,200	0	0.000000
9	456	Wholesale Revenues - Transmission Charge Network	151,998	0	0.000000
10	456	Wholesale Revenues - System Dispatch	3,904	0	0.000000
11	456	Wholesale Revenues - Reactive Purchases/Voltage	7,079	0	0.000000
12	456	Wholesale Revenues - Regulation/Frequency Response	5,477	0	0.000000
13	456	Wholesale Revenues - Operating and Spinning Reserves	572	0	0.000000
14		TOTAL OTHER OPERATING REVENUES	314,147	136,275	0.433792
15					
16		TOTAL OPERATING REVENUES	6,900,149	6,573,996	0.952733
17					
18		OPERATION & MAINTENANCE EXPENSES			
19					
20		STEAM POWER GENERATION O&M			
21	500-509	Operation - Base - Demand	1,920	1,870	0.974030
22		Operation - Intermediate - Demand	3,104	2,875	0.926372
23		Operation - Peaking - Demand	41	39	0.951099
24		Operation - Demand - Total	5,065	4,785	0.944639
25					
26	510-515	Maintenance - Base - Energy	33,307	32,925	0.988552
27		Maintenance - Intermediate - Energy	12,794	12,042	0.941213
28		Maintenance - Energy - Total	46,100	44,967	0.975415
29					

EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.

.

(1) (2) (2) (3) (4) (5) (5) Account Account Account Account Account Title Company Invisidictional Sep Factor				(\$000's)		V	Vitness: Olivier
No. Title Company Jurisdictional Sep Factor TOTAL STEAM POWER GENERATION O&M 51,166 49,752 0.972368 NUCLEAR POWER GENERATION O&M		(1)	(2)	(3)		(4)	(5)
NUCLEAR POWER GENERATION O&M S1,166 49,752 0.972368	Line	Account	Account	Total		FPSC	Jurisdictional
NUCLEAR POWER GENERATION O&M (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (18) (17) 0.974030 (18) (18) (17) 0.974030 (18) (18) (17) 0.974030 (18) (18) (17) 0.974030 (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	No.	No.	Title	Company	1	Jurisdictional	Sep Factor
NUCLEAR POWER GENERATION 0&M (18) (17) 0.974030 (0528-0532 Nuclear - Operation - Base - Demand] (18) (18) (17) 0.974030 (0528-0532 Nuclear - Maintenance - Base - Energy) 0 0 0 N/A (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) (17) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (18) 0.974030 (19) 0.974030	1		TOTAL STEAM POWER GENERATION O&M		51,166	49,752	0.972368
546-550 [0517-0525 Nuclear - Operation - Base - Demand] [0528-0532 Nuclear - Maintenance - Base - Energy] (18) (17) (0.974030 (0.974030) TOTAL NUCLEAR POWER GENERATION O&M (18) (18) (17) (0.974030) OTHER POWER GENERATION O&M 546-550 Other Pwr Gen - Operation - Base - Demand Other Pwr Gen - Operation - Peaking - Demand Other Pwr Gen - Operation - Peaking - Demand Other Pwr Gen - Operation - Peaking - Demand Other Pwr Gen - Operation - Total Other Pwr Gen - Maintenance - Base - Energy Indicate State Other Pwr Gen - Maintenance - Intermediate - Energy Indicate State Other Pwr Gen - Maintenance - Intermediate - Energy Indicate State Other Pwr Gen - Maintenance - Total Other Pwr Gen - Maintenance - Total Other Pwr Gen - Maintenance - Total State Other Pwr Supply - Base - Demand State Other Pwr Supply - Base - Demand State Other Pwr Supply - Pasking - Demand State Other Pwr Supply - Pasking - Demand Other Pwr Supply - Solar - Demand	2				,		
	3		NUCLEAR POWER GENERATION O&M				
	4	546-550	[0517-0525 Nuclear - Operation - Base - Demand]		(18)	(17)	0.974030
OTHER POWER GENERATION O&M 546-550 Other Pwr Gen - Operation - Base - Demand 37,862 36,879 0.974030 Other Pwr Gen - Operation - Intermediate - Demand 1,195 1,107 0.926372 Other Pwr Gen - Operation - Peaking - Demand 6,064 5,767 0.951099 Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Solar - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER SUPPLY O&M 103,195 100,940 0.974030 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 151 143 <td>5</td> <td></td> <td>[0528-0532 Nuclear - Maintenance - Base - Energy]</td> <td></td> <td></td> <td>0</td> <td>N/A</td>	5		[0528-0532 Nuclear - Maintenance - Base - Energy]			0	N/A
546-550 Other Pwr Gen - Operation - Base - Demand 37,862 36,879 0.974030 Other Pwr Gen - Operation - Intermediate - Demand 1,195 1,107 0.926372 Other Pwr Gen - Operation - Peaking - Demand 6,064 5,767 0.951099 Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Base - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER SUPPLY O&M 103,195 100,940 0.974030 OTHER POWER SUPPLY O&M 1,652 1,610 0.974030 Other Pwr Supply - Base - Demand 1,652 1,610 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Peaking - Demand	6		TOTAL NUCLEAR POWER GENERATION O&M		(18)	(17)	0.974030
546-550 Other Pwr Gen - Operation - Base - Demand 37,862 36,879 0.974030 Other Pwr Gen - Operation - Intermediate - Demand 1,195 1,107 0.926372 Other Pwr Gen - Operation - Peaking - Demand 6,064 5,767 0.951099 Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Base - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER SUPPLY O&M 103,195 100,940 0.974030 OTHER POWER SUPPLY O&M 1,652 1,610 0.974030 Other Pwr Supply - Base - Demand 1,652 1,610 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Peaking - Demand	7						
Other Pwr Gen - Operation - Intermediate - Demand 1,195 1,107 0.926372 Other Pwr Gen - Operation - Peaking - Demand 6,064 5,767 0.951099 Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER GENERATION O&M 103,195 100,940 0.978149 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031 </td <td>8</td> <td></td> <td>OTHER POWER GENERATION O&M</td> <td></td> <td></td> <td></td> <td></td>	8		OTHER POWER GENERATION O&M				
Other Pwr Gen - Operation - Peaking - Demand 6,064 5,767 0.951099 Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION O&M 103,195 100,940 0.978149 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	9	546-550	Other Pwr Gen - Operation - Base - Demand		37,862	36,879	0.974030
Other Pwr Gen - Operation - Solar - Demand 0 0 N/A Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER GENERATION O&M 103,195 100,940 0.978149 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	10		Other Pwr Gen - Operation - Intermediate - Demand		1,195	1,107	0.926372
Other Pwr Gen - Operation - Total 45,121 43,753 0.969686 551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION 0&M 103,195 100,940 0.978149 OTHER POWER SUPPLY 0&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	11		Other Pwr Gen - Operation - Peaking - Demand		6,064	5,767	0.951099
551-554 Other Pwr Gen - Maintenance - Base - Energy 42,786 42,296 0.988552 Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION O&M 103,195 100,940 0.978149 OTHER POWER SUPPLY O&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	12		Other Pwr Gen - Operation - Solar - Demand		0	0	N/A
Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER GENERATION 0&M 103,195 100,940 0.978149 OTHER POWER SUPPLY 0&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	13		Other Pwr Gen - Operation - Total		45,121	43,753	0.969686
Other Pwr Gen - Maintenance - Intermediate - Energy 1,938 1,824 0.941213 Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 OTHER POWER GENERATION 0&M 103,195 100,940 0.978149 OTHER POWER SUPPLY 0&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	14						
Other Pwr Gen - Maintenance - Peaking - Energy 13,335 13,052 0.978761 Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION O&M 103,195 100,940 0.978149 OTHER POWER SUPPLY O&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	15	551-554	Other Pwr Gen - Maintenance - Base - Energy		42,786	42,296	0.988552
Other Pwr Gen - Maintenance - Solar - Energy 15 14 0.988552 Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION O&M 103,195 100,940 0.978149 OTHER POWER SUPPLY O&M Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	16		Other Pwr Gen - Maintenance - Intermediate - Energy		1,938	1,824	0.941213
Other Pwr Gen - Maintenance - Total 58,073 57,186 0.984724 TOTAL OTHER POWER GENERATION 0&M 103,195 100,940 0.978149 OTHER POWER SUPPLY 0&M 556-557 Other Pwr Supply - Base - Demand Other Pwr Supply - Intermediate - Demand Other Pwr Supply - Peaking - Demand Other Pwr Supply - Solar - Demand 1,652 1,610 0.974030 Other Pwr Supply - Peaking - Demand Other Pwr Supply - Solar - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	17		Other Pwr Gen - Maintenance - Peaking - Energy		13,335	13,052	
TOTAL OTHER POWER GENERATION 0&M 103,195 100,940 0.978149 OTHER POWER SUPPLY 0&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	18		9.				
OTHER POWER SUPPLY O&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	19		Other Pwr Gen - Maintenance - Total		58,073	57,186	0.984724
OTHER POWER SUPPLY O&M 556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	20						
556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	21		TOTAL OTHER POWER GENERATION O&M		103,195	100,940	0.978149
556-557 Other Pwr Supply - Base - Demand 1,652 1,610 0.974030 Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	22						
Other Pwr Supply - Intermediate - Demand 138 128 0.926372 Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	23						0.074
Other Pwr Supply - Peaking - Demand 151 143 0.951099 Other Pwr Supply - Solar - Demand 298 290 0.974031	24	556-557	,		•	•	
Other Pwr Supply - Solar - Demand 298 290 0.974031	25		,				
	26		,				
101AL 01HEK POWEK SUPPLY 0&M 2,239 2,171 0.969548	27						
	28		TOTAL OTHER POWER SUPPLY O&M		2,239	2,1/1	0.969548
	29						
	30						

29

SCHEDUL	E C-4		IURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME			Page 53 of 63
COMPAN	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI		for the test year and the most recent historical year if the Projected Test Young MPANY: Duke Energy Florida, LLC test year is projected. Projected Test Young MPANY: 20240025-EI Projected Test Young MPANY: Duke Energy Florida, LLC Projected Tes		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		FUEL HANDING O&M				
2	501	Coal & Other Fuel Handling	7	34 72	5 0.988552	
3	557	Commission/Brokerage Expense		25 2	5 0.988552	
4		TOTAL FUEL HANDLING O&M	7	59 75	0 0.988552	
5						
6		TOTAL PRODUCTION O&M	157,3	40 153,59	5 0.976197	
7						
8		TRANSMISSION O&M:				
9						
10		TRANSMISSION OPERATIONS				
11	560	Trans Supv & Engineering - Base - Demand		0	0 0.974030	
12		Trans Supv & Engineering - Intermediate - Demand	d	0	0 0.926372	
13		Trans Supv & Engineering - Peaking - Demand		0	0 0.951099	
14		Trans Supv & Engineering - Solar - Demand		0	0 0.974031	
15		Trans Supv & Engineering - Radials		0	0 1.000000	
16		Trans Supv & Engineering - Transmission			6 0.720418	
17		Trans Supv & Engineering - Total		23 1	7 0.730175	
18						
19	561	Trans Load Dispatching - Transmission	9,8	· · · · · · · · · · · · · · · · · · ·		
20		Trans Load Dispatching - Total	9,8	7,11	5 0.720418	
21						
22	562	Trans Station Expenses - Base - Demand			8 0.974030	
23		Trans Station Expenses - Intermediate - Demand			0 0.926372	
24		Trans Station Expenses - Peaking - Demand			2 0.951099	
25		Trans Station Expenses - Solar - Demand			6 0.974031	
26		Trans Station Expenses - Radials			5 1.000000	
27		Trans Station Expenses - Transmission		61 40		
28		Trans Station Expenses - Total	5	83 42	5 0.730145	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year is projected.	Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended X Historical Year Ended	12/31/2024 12/31/2023

(\$000's) Witness: Olivier

	(1)	(2)	(3)	(4)	(5)
Line	Account	Account	Total	FPSC	Jurisdictional
No.	No.	Title	Company	Jurisdictional	Sep Factor
1	563	Trans OH Line Expenses - Base - Demand	12	12	0.974030
2		Trans OH Line Expenses - Intermediate - Demand	0	0	0.926372
3		Trans OH Line Expenses - Peaking - Demand	3	3	0.951099
4		Trans OH Line Expenses - Solar - Demand	9	9	0.974031
5		Trans OH Line Expenses - Radials	7	7	1.000000
6		Trans OH Line Expenses - Transmission	786	566	0.720418
7		Trans OH Line Expenses - Total	817	596	0.730144
8					
9	565	I/C Joint Disp - Trans NW Exp	7,024	6,842	0.974030
10					
11	566	Trans Misc Expenses - Base - Demand	76	74	0.974030
12		Trans Misc Expenses - Intermediate - Demand	2	2	0.926372
13		Trans Misc Expenses - Peaking - Demand	17	16	0.951099
14		Trans Misc Expenses - Solar - Demand	55	54	0.974031
15		Trans Misc Expenses - Radials	43	43	1.000000
16		Trans Misc Expenses - Transmission	4,922	3,546	0.720418
17		Trans Misc Expenses - Total	5,116	3,736	0.730164
18					
19	567	Trans Rent Oper	393	283	0.720418
20					
21		TOTAL TRANSMISSION OPERATING EXPENSE	23,832	19,014	0.797837
22					
23		TRANSMISSION MAINTENANCE			
24	568	Trans Supv & Engineering - Base - Demand	1	1	0.974030
25		Trans Supv & Engineering - Intermediate - Demand	0	0	0.926372
26		Trans Supv & Engineering - Peaking - Demand	0	0	0.951099
27		Trans Supv & Engineering - Solar - Demand	1	1	0.974031
28		Trans Supv & Engineering - Radials	0	0	1.000000
29		Trans Supv & Engineering - Transmission	47	34	0.720418
30		Trans Supv & Engineering - Total	48	35	0.730082

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year is projected.	Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended X Historical Year Ended	12/31/2024 12/31/2023

(\$000's) Witness: Olivier

	(1)	(2)	(3)	(4)	(5)
Line	Account	Account	Total	FPSC	Jurisdictional
No.	No.	Title	Company	Jurisdictional	Sep Factor
1	569	Trans Structures - Base - Demand	28	28	0.974030
2		Trans Structures - Intermediate - Demand	1	1	0.926372
3		Trans Structures - Peaking - Demand	6	6	0.951099
4		Trans Structures - Solar - Demand	21	20	0.974031
5		Trans Structures - Radials	16	16	1.000000
6		Trans Structures - Transmission	1,832	1,320	0.720418
7		Trans Structures - Total	1,905	1,391	0.730223
8					
9	570	Trans Station Equipment - Base - Demand	41	40	0.974030
10		Trans Station Equipment - Intermediate - Demand	1	1	0.926372
11		Trans Station Equipment - Peaking - Demand	9	9	0.951099
12		Trans Station Equipment - Solar - Demand	30	29	0.974031
13		Trans Station Equipment - Radials	23	23	1.000000
14		Trans Station Equipment - Transmission	2,654	1,912	0.720418
15		Trans Station Equipment - Total	2,758	2,014	0.730148
16					
17	571	Trans Overhead Lines - Base - Demand	10	10	0.974030
18		Trans Overhead Lines - Intermediate - Demand	0	0	0.926372
19		Trans Overhead Lines - Peaking - Demand	2	2	0.951099
20		Trans Overhead Lines - Solar - Demand	8	7	0.974031
21		Trans Overhead Lines - Radials	6	6	1.000000
22		Trans Overhead Lines - Transmission	688	496	0.720418
23		Trans Overhead Lines - Total	715	522	0.729924
24					
25	572	Trans Underground Lines - Transmission	477	344	0.720418
26		Trans Underground Lines - Total	477	344	0.720418
27					
28	573	Trans Misc Expenses - Base - Demand	(1.678)	(2)	0.974030
29		Trans Misc Expenses - Intermediate - Demand	(0.053)	(0)	0.926372
30		Trans Misc Expenses - Peaking - Demand	(0.383)	(0)	0.951099

Company Com	FLORIDA	PUBLIC SERVI	CE COMMISSION	EXPLANATION: Provide jurisdictional factors for net op	-		ype of Data Shown:	
Post	COMPAN	IY: Duke Energ	gy Florida, LLC			F	Projected Test Year 2 Ended	
Californ Californ	DOCKET	NO.: 20240025	5-EI			F	Prior Year Ended	12/31/2024
Line Account Account Total Company FPSC Lyrisdictional Special Part Part Part Part Part Part Part Part				(\$000's)		\	Witness: Olivier	
No. Title Company Jurisdictional Sep Factor 1 Trans Misc Expenses - Solar - Demand (1.224) (1) 0.974031 2 Trans Misc Expenses - Transmission (111) (79) 0.713920 3 Trans Misc Expenses - Transmission (114) (82) 0.721422 4 TOTAL TRANSMISSION MAINTENANCE EXPENSE 5,789 4,223 0.72915 6 TOTAL TRANSMISSION DEM 29,621 23,237 0.78448 9 DISTRIBUTION O&M 29,621 23,237 0.78448 10 DISTRIBUTION OFERATIONS 1 14 1,148 1,00000 12 SSD Distribution Supv & Engineering - Metering 1,148 1,148 1,00000 13 SSD Distribution Sation Expenses 1,182 1,162 1,00000 15 SSE Distribution Sation Expenses 1,182 1,162 1,00000 15 SSE Distribution Sation Overhead lines 1,162 1,162 1,00000 16 SSB		(1)	(2)		(3)	(4)	(5)	_
1 Trans Misc Expenses - Solar - Demand (1,224) (1) 0.974031 2 Trans Misc Expenses - Transmission (111) (79) 0.713920 3 Trans Misc Expenses - Total (114) (82) 0.721422 4 TOTAL TRANSMISSION MAINTENANCE EXPENSE 5,789 4,223 0.729515 6 TOTAL TRANSMISSION O&M 29,621 23,237 0.784484 8 TOTAL TRANSMISSION O&M 9 DISTRIBUTION O&M TOTAL TRANSMISSION O&M 10 TOTAL TRANSMISSION O&M 9 DISTRIBUTION O&M TOTAL TRANSMISSION O&M 10 TOTAL TRANSMISSION O&M 10 TOTAL TRANSMISSION O&M 11 DISTRIBUTION OPERATIONS 12 SSO Distribution Supv & Engineering 1,148 1,148 1,000000 13 580 Distribution Supv & Engineering - Metering 41 40 0,887700 14 581 Distribution Observed Lighting 3,308	Line	Account	Account		Total	FPSC	Jurisdictional	
Trans Misc Expenses - Transmission	No.	No.	Title	(Company	Jurisdictional	Sep Factor	
Trans Misc Expenses - Transmission	1		Trans Misc Expenses - Solar - Demand		(1.224)	(1)	0.974031	
Trans Misc Expenses - Total (114)			·		, ,			
TOTAL TRANSMISSION MAINTENANCE EXPENSE 5,789 4,223 0.729515			<u>-</u>		· · ·			
TOTAL TRANSMISSION O&M 29,621 23,237 0.784484			Trans Inico Enpenses Total		(== -)	(32)	017 22 122	
TOTAL TRANSMISSION O&M 29,621 23,237 0.784484	5		TOTAL TRANSMISSION MAINTENANCE EXPENSE		5,789	4,223	0.729515	
Section Stribution Ose Stribution	6							
DISTRIBUTION O&M:	7		TOTAL TRANSMISSION O&M		29,621	23,237	0.784484	
DISTRIBUTION OPERATIONS 1,148 1,148 1,000000 1,148 1,148 1,148 1,000000 1,148 1,14	8							
DISTRIBUTION OPERATIONS 1,148 1,148 1,000000 1	9		DISTRIBUTION O&M:					
12 580 Distribution Supv & Engineering 1,148 1,148 1,000000 13 580 Distribution Supv & Engineering - Metering 41 40 0,987700 14 581 Distribution Load Dispatching 3,308 3,308 1,000000 15 582 Distribution Station Expenses 188 188 1,000000 16 583 Distribution Overhead Lines 1,162 1,162 1,000000 17 584 Distribution Underground Lines 4,706 4,706 1,000000 18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Street Expenses 6,038 5,963 0,987700 20 587 Distribution Misc Expenses 24,567 24,567 1,000000 21 588 Distribution Misc Expenses - Metering 870 859 0,987700 23 589 Distribution Rents - Metering 1,088 1,088 1,080 0,982700 24 589 <t< td=""><td>10</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	10							
13 580 Distribution Supv & Engineering - Metering 41 40 0.987700 14 581 Distribution Load Dispatching 3,308 3,308 1.000000 15 582 Distribution Station Expenses 188 188 1.000000 16 583 Distribution Underground Lines 1,162 1,162 1.000000 17 584 Distribution Street Lighting 0 0 N/A 19 585 Distribution Meter Expenses 6,038 5,963 0.987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1.000000 21 588 Distribution Misc Expenses 24,567 24,567 1.000000 21 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1,088 1,080 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION MAINTENANCE<	11		DISTRIBUTION OPERATIONS					
14 581 Distribution Load Dispatching 3,308 3,308 1,000000 15 582 Distribution Station Expenses 188 188 1,000000 16 583 Distribution Overhead Lines 1,162 1,162 1,000000 17 584 Distribution Underground Lines 4,706 4,706 1,000000 18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Meter Expenses 6,038 5,963 0,987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1,000000 21 588 Distribution Misc Expenses 24,567 24,567 1,000000 22 588 Distribution Rents 1,088 1,088 1,00000 23 589 Distribution Rents - Metering 39 38 0,98700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0,998204 26 DISTRIBUTION MAINTENANCE 57 0,987700	12	580	Distribution Supv & Engineering		1,148	1,148	1.000000	
15 582 Distribution Station Expenses 188 188 1.000000 16 583 Distribution Overhead Lines 1,162 1,162 1.000000 17 584 Distribution Underground Lines 4,706 4,706 1.000000 18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Meter Expenses 6,038 5,963 0.987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1.000000 21 588 Distribution Misc Expenses - Metering 870 859 0.987700 22 588 Distribution Rents 1,088 1,088 1,00000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 1,621 1,621 1,00000 28 590 Distribution Supv & Engineering - Metering 57 <t< td=""><td>13</td><td>580</td><td>Distribution Supv & Engineering - Metering</td><td></td><td>41</td><td>40</td><td>0.987700</td><td></td></t<>	13	580	Distribution Supv & Engineering - Metering		41	40	0.987700	
16 583 Distribution Overhead Lines 1,162 1,162 1,000000 17 584 Distribution Underground Lines 4,706 4,706 1,000000 18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Meter Expenses 6,038 5,963 0,987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1,000000 21 588 Distribution Misc Expenses - Metering 870 859 0,987700 22 588 Distribution Rents 1,088 1,088 1,080 24 589 Distribution Rents - Metering 39 38 0,987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0,98270 26 DISTRIBUTION MAINTENANCE 1,621 1,621 1,00000 28 590 Distribution Supv & Engineering - Metering 57 57 0,987700	14	581	Distribution Load Dispatching		3,308	3,308	1.000000	
17 584 Distribution Underground Lines 4,706 4,706 1,000000 18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Meter Expenses 6,038 5,963 0,987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1,000000 21 588 Distribution Misc Expenses 24,567 24,567 1,000000 22 588 Distribution Rents 870 859 0,987700 23 589 Distribution Rents 1,088 1,088 1,000000 24 589 Distribution Rents 47,854 47,768 0,987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0,998204 26 DISTRIBUTION MAINTENANCE 5 DISTRIBUTION Supv & Engineering 1,621 1,621 1,000000 29 590 Distribution Supv & Engineering - Metering 57 57 0,987700	15	582	Distribution Station Expenses		188	188	1.000000	
18 585 Distribution Street Lighting 0 0 N/A 19 586 Distribution Meter Expenses 6,038 5,963 0.987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1.00000 21 588 Distribution Misc Expenses 24,567 24,567 1.00000 22 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1.00000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 1,621 1,621 1.00000 28 590 Distribution Supv & Engineering Metering 57 57 0.987700	16	583	Distribution Overhead Lines		1,162	1,162	1.000000	
19 586 Distribution Meter Expenses 6,038 5,963 0.987700 20 587 Distribution Customer Installation Exp 4,701 4,701 1.000000 21 588 Distribution Misc Expenses 24,567 24,567 1.00000 22 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1.00000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 1,621 1,621 1,00000 28 590 Distribution Supv & Engineering 1,621 1,621 1,00000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	17	584	Distribution Underground Lines		4,706	4,706	1.000000	
20 587 Distribution Customer Installation Exp 4,701 4,701 1.000000 21 588 Distribution Misc Expenses 24,567 24,567 1.000000 22 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1.000000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 1,621 1,621 1.000000 28 590 Distribution Supv & Engineering 1,621 1,000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	18	585	Distribution Street Lighting		0	0	N/A	
21 588 Distribution Misc Expenses 24,567 24,567 1.000000 22 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1.000000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	19	586	Distribution Meter Expenses		6,038	5,963	0.987700	
22 588 Distribution Misc Expenses - Metering 870 859 0.987700 23 589 Distribution Rents 1,088 1,088 1.000000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,621 1.000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	20	587	Distribution Customer Installation Exp		4,701	4,701	1.000000	
23 589 Distribution Rents 1,088 1,088 1,000000 24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,621 1.000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	21	588	Distribution Misc Expenses		24,567	24,567	1.000000	
24 589 Distribution Rents - Metering 39 38 0.987700 25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,621 1.000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	22	588	Distribution Misc Expenses - Metering		870	859	0.987700	
25 TOTAL DISTRIBUTION OPERATING EXPENSE 47,854 47,768 0.998204 26 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,621 1.00000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	23	589	Distribution Rents		1,088	1,088	1.000000	
26 27 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 4.621 1.00000 29 590 Distribution Supv & Engineering 57 57 0.987700	24	589	Distribution Rents - Metering		39	38	0.987700	
27 DISTRIBUTION MAINTENANCE 28 590 Distribution Supv & Engineering 1,621 1,00000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	25		TOTAL DISTRIBUTION OPERATING EXPENSE		47,854	47,768	0.998204	
28 590 Distribution Supv & Engineering 1,621 1,000000 29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	26							
29 590 Distribution Supv & Engineering - Metering 57 57 0.987700	27		DISTRIBUTION MAINTENANCE					
	28	590	Distribution Supv & Engineering		1,621	1,621	1.000000	
30 591 Distribution Structures 0 0 N/A	29	590	Distribution Supv & Engineering - Metering		57	57	0.987700	
	30	591	Distribution Structures		0	0	N/A	

Witness: Olivier

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide jurisdictional factors for net operating income	Type of Data Shown:	
	for the test year and the most recent historical year if the	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year is projected.	Projected Test Year 2 Ended	12/31/2026
		Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

(\$000's)

	(1)	(2)	(3)	(4)	(5)
Line	Account	Account	Total	FPSC	Jurisdictional
No.	No.	Title	Company	Jurisdictional	Sep Factor
1	592	Distribution Station Equipment	3,543	3,543	1.000000
2	592	Distribution Station Equipment - Metering	125	124	0.987700
3	593	Distribution Overhead Lines	22,088	22,088	1.000000
4	594	Distribution Underground Lines	6,366	6,366	1.000000
5	595	Distribution Maint Line Transformers	181	181	1.000000
6	596	Distribution Street Lighting	1,308	1,308	1.000000
7	597	Distribution Meter Expenses	2,071	2,046	0.987700
8	598	Distribution Miscellaneous	349	349	1.000000
9	598	Distribution Miscellaneous - Metering	12	12	0.987700
10		TOTAL DISTRIBUTION MAINTENANCE EXPENSE	37,723	37,695	0.999261
11					
12		TOTAL DISTRIBUTION O&M	85,577	85,463.013	0.998670
13					
14		CUSTOMER ACCOUNTS EXPENSES			
15	901	Cust Acct Supervision	170	170	0.999812
16	902	Meter Reading	869	859	0.987700
17	903	Customer Records & Collection	58,748	58,748	1.000000
18	904	Customer Accounts - Uncollectible	33,607	33,607	1.000000
19	905	Customer Accounts - Miscellaneous	3	3	0.999818
20		TOTAL CUSTOMER ACCOUNT EXPENSE	93,397	93,386	0.999885
21					
22		CUSTOMER SERVICE AND INFORMATION EXPENSE			
23	908	Customer Assistance Exp - Retail	2	2	1.000000
24	909	Misc Advertising Exp - Retail	201	201	1.000000
25	910	Misc Customer Service and Informational Exp - Retail	15,926	15,926	1.000000
26		TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	16,129	16,129	1.000000
27					
28		SALES EXPENSE			
29	911	Sales Expense - Supervision	0	0	1.000000
30	912	Sales Expense - Demo & Selling - Retail	6,798	6,798	1.000000
31	913	Sales Expense - Advertising - Retail	232	232	1.000000

	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC		for the test year and the most recent historical year if the		!	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
	NO.: 20240025					Projected Test Year 1 Ended Prior Year Ended X Historical Year Ended	
			(\$000's)		,	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1	916	Sales Expense - Miscellaneous - Retail		304	304	1.000000	
2		TOTAL SALES EXPENSE		7,334	7,334	1.000000	
3				-,	.,-3.		
4		ADMINISTRATIVE & GENERAL EXPENSE					
5	920	A&G Salaries		77,506	75,009	0.967790	
6	921	A&G Employee Expenses		50,114	48,500	0.967790	
7	922	A&G Admin Exp Transfer		45	44	0.967790	
8	923	A&G Outside Service		32,487	31,441	0.967790	
9	924	A&G Property Insurance		20,936	19,432	0.928148	
10	924	A&G Storm Expenses - OATT		3,335	0	0.000000	
11	924	A&G Storm Expenses - Retail		362,601	362,601	1.000000	
12	925	A&G Injuries & Damages		7,612	7,366	0.967790	
13	926	A&G Pension & Benefits		859	832	0.967790	
14	927	A&G Franchise Requirements		0	0	N/A	
15	928	A&G Reg Commission		7,120	7,120	1.000000	
16	929	A&G Duplicate Charges		(1,202)	(1,163)	0.967790	
17	930	A&G Misc. General Expenses		(7,616)	(7,370)	0.967790	
18	931	A&G Rents		22,621	21,892	0.967790	
19	935	A&G Maintenance of General Plant		139	134	0.967790	
20		TOTAL ADMINISTRATION & GENERAL EXPENSE		576,557	565,837	0.981407	
21				•	·		
22		TOTAL BASE RECOVERABLE O&M:		965,955	944,982	0.978287	
23				•	·		
24		CLAUSE RECOVERABLE O&M:					
25		ECCR TOTAL		108,837	108,837	1.000000	
26		_		,	,		
27		ECRC TOTAL		7,356	7,269	0.988215	
28	Various	ECRC (Base)		480	468	0.974030	
29	Various	ECRC (Energy)		6,875	6,801	0.989205	
30		. 					

FLORIDA	PUBLIC SERVIC	CE COMMISSION	•	PLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown:	10/01/0007
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.	tent historical year if the	F	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET	NO.: 20240025	-EI				Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
			(\$000's)		١	Witness: Olivier	
	(1)	(2)		(3)	(4)	(5)	
Line	Account	Account		Total	FPSC	Jurisdictional	
No.	No.	Title		Company	Jurisdictional	Sep Factor	
1		SPP TOTAL		66,319	62,362.742	0.940342	
2	Various	SPP (Transmission)		14,151	10,195	0.720418	
3	Various	SPP (Distribution)		52,168	52,168	1.000000	
4	various	STT (DISCHBUCION)		32,100	32,100	1.000000	
5	Various	CAPACITY TOTAL		439,679	419,436	0.953959	
6							
7	Various	FUEL TOTAL		2,383,515	2,323,203	0.974696	
8							
9		TOTAL CLAUSE RECOVERABLE O&M		3,005,705	2,921,107	0.971854	
10							
11		TOTAL O&M EXPENSE		3,971,660	3,866,089	0.973419	
12				<u> </u>			
13							
14		DEPRECIATION & AMORTIZATION EXPENSES					
15							
16	403 & 404	PRODUCTION PLANT:					
17	403 & 404	Production Base		319,379	311,081	0.974018	
18	403 & 404	Production Intermediate		46,800	43,354	0.926372	
19	403 & 404	Production Peaking		17,821	16,950	0.951099	
20	403 & 404	Production Solar		49,113	48,260	0.982627	
21	403 & 404	TOTAL PRODUCTION DEPRECIATION		433,113	419,645	0.968903	
22				,	,		
23		PRODUCTION DISMANTLEMENT:					
24	403 & 404	Production Base		10,217	9,951	0.974030	
25	403 & 404	Production Intermediate		1,213	1,124	0.926372	
26	403 & 404	Production Peaking		2,050	1,949	0.951099	
27	403 & 404	Production Solar		7,118	6,933	0.974031	
28		TOTAL DISMANTLEMENT EXPENSE		20,597	19,958	0.968942	
29				•	•		
30							

FLORIDA	A PUBLIC SERVIC	CE COMMISSION EXPLANATION:	Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the		Type of Data Shown: Projected Test Year 3 Ended	12/31/2027
COMPA	NY: Duke Energy	v Florida. LLC	test year is projected.		Projected Test Year 2 Ended	12/31/2026
		,			Projected Test Year 1 Ended	12/31/2025
DOCKET	NO.: 20240025	-EI			Prior Year Ended	12/31/2024
					Historical Year Ended	12/31/2023
			(\$000's)		Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1		TRANSMISSION PLANT:				
2	403 & 404	Land & Land Rights (Acct 350)	1,201	865	0.720418	
3	403 & 404	Energy Storage Equipment (Acct 351)	0	0	N/A	
4	403 & 404	Structures & Improvements (Acct 352)	1,479	1,066	0.720418	
5	403 & 404	Station Equipment - Base (Acct 353)	1,417	1,380	0.974030	
6	403 & 404	Station Equipment - Intermediate (Acct 353)	45	42	0.926372	
7	403 & 404	Station Equipment - Peaking (Acct 353)	316	301	0.951099	
8	403 & 404	Station Equipment - Solar (Acct 353)	307	299	0.974031	
9	403 & 404	Station Equipment - Transmission (Acct 353)	33,398	24,060	0.720418	
10		Station Equipment - Transmission Account 353 Total	35,483	26,082	0.735059	
11						
12	403 & 404	Energy Control Center (Acct 353.2)	642	462	0.720418	
13	403 & 404	Towers & Fixtures (Acct 354)	1,080	778	0.720418	
14	403 & 404	Poles & Fixtures (Acct 355)	62,802	45,244	0.720418	
15						
16	403 & 404	Overhead Conductors & Devices - Primary (Acct 356)	840	840	1.000000	
17	403 & 404	Overhead Conductors & Devices - Transmission (Acct 356)	17,927	12,915	0.720418	
18		Overhead Conductors & Devices - Transmission Account 356 To	tal 18,767	13,755	0.732931	
19						
20	403 & 404	Underground Conduit (Acct 357)	487	351	0.720418	
21	403 & 404	Underground Conductors & Devices (Acct 358)	1,759	1,267	0.720418	
22	403 & 404	Roads & Trails (Acct 359)	464	334	0.720418	
23						
24		TOTAL TRANSMISSION DEPRECIATION	124,165	90,205	0.726493	
25						
26		DISTRIBUTION PLANT:				
27	360	Dist Land and Land Rights	985	985	1.000000	
28	361	Dist Structures & Improvements	484	484	1.000000	
29	362	Dist Station Equipment	26,464	26,464	1.000000	
30	363	Distr Energy Storage Equipment	836	836	1.000000	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI			EXPLANATION: Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	
		-EI			Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
			(\$000's)	,	Witness: Olivier	
	(1)	(2)	(3)	(4)	(5)	
Line	Account	Account	Total	FPSC	Jurisdictional	
No.	No.	Title	Company	Jurisdictional	Sep Factor	
1	364	Dist Poles, Towers & Fixtures	37,841	37,841	1.000000	
2	365	Dist Overhead Conductors & Devices	37,265	37,265	1.000000	
3	366	Dist Underground Conduit	8,380	8,380	1.000000	
4	367	Dist Underground Conductors & Devices	42,614	42,614	1.000000	
5	368	Dist Line Transformers	31,301	31,301	1.000000	
6	369	Dist Services - Overhead	6,359	6,359	1.000000	
7	369	Dist Services - Underground	10,799	10,799	1.000000	
8	370	Dist Meter Equipment	23,550	23,261	0.987700	
9	370.47	DC Fast Chargers	153	151	0.987700	
10	371	Dist Installs on Customer Premise (Premier Power Service)	538	531	0.987700	
11	373	Dist Street Light & Signal Systems - Lighting	28,160	28,160	1.000000	
12		TOTAL DISTRIBUTION DEPRECIATION	255,728	255,430	0.998834	
13 14		GENERAL PLANT:				
15	390	General Structures & Improvements	8,945	8,667	0.968936	
16	391	General Office Furn & Equip	13,986	13,536	0.967790	
17	393	General Stores Equipment	542	525	0.967790	
18	394	General Tools Shop & Garage Equipment	14,623	14,152	0.967790	
19	395	General Laboratory Equipment	72	70	0.967790	
20	396	General Power Operating Equipment	2,289	2,215	0.967790	
21	397	General Communication Equipment	25,525	24,702	0.967790	
22	398	General Misc Equipment	1,302	1,260	0.967790	
23	301-303	Intangible Plant - Franchise	282	282	1.000000	
24	301-303	Intangible Plant - Customer Connect	6,015	6,015	1.000000	
25	301-303	Intangible Plant - Software & Other	35,033	33,905	0.967790	
26		TOTAL GENERAL & INTANGIBLE DEPRECIATION	108,614	105,329	0.969752	
27						
28		TOTAL DEPRECIATION	942,217	890,565	0.945181	
29				-		

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATI COMPANY: Duke Energy Florida, LLC			EXPLANATION: Provide jurisdictional fact for the test year and the itest year is projected.	ors for net operating income most recent historical year if the	F	Type of Data Shown: Projected Test Year 3 Ended		
COMPAN	Y: Duke Energ	y Florida, LLC	test year is projected.			Projected Test Year 2 Ended	12/31/2026	
DOCKET I	DOCKET NO.: 20240025-EI				F	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023	
					<u></u>	notorical real Ended	12/31/2023	
			(\$000's)		١			
	(1)	(2)		(3)	(4)	(5)		
Line	Account	Account		Total	FPSC	Jurisdictional		
No.	No.	Title		Company	Jurisdictional	Sep Factor		
1		ANACOPTIZATIONI						
1 2	403	AMORTIZATION: Contra OATT		0	0	N/A		
3	406			92	92	1.000000		
4	406	Acquisition Adjustment Amortization Clause Amortization - Storm Protection Plan		14,910	14,910	1.000000		
5	407	Clause Amortization - SCOTT Protection Fian		(300)	(300)	1.000000		
6	407	Clause Amortization - ECCR		(300)	(300)	1.000000 N/A		
7	407	Clause Amortization - Euck		6,551	6,551	1.000000		
8	407	Clause Amortization - CCR		6,518	6,518	1.000000		
9	407	Reg Asset Amortization - Electric Vehicles		2,761	2,761	1.000000		
10	407	Reg Asset Amortization - Storm Costs		1,720	1,655	0.962125		
11	407	Reg Asset Deferral & Amortization - Dismantlen	nent (2021 Settlement)	(15,409)	(15,409)	1.000000		
12	407	Reg Asset Amortization - Meters (2017 Settleme		6,145	6,145	1.000000		
13	407	Reg Asset Amortization - Customer Connect		5,411	5,457	1.008612		
14	407	DOE Settlement Reg Liability Amortization		(141,000)	(141,000)	1.000000		
15	407	Reg Liability Amortization - Misc Other		(1)	(1)	1.000000		
16	411	Accretion Expense ARO		671	671	1.000000		
17	411	Gain/Loss on ARO		(582)	(582)	1.000000		
18		TOTAL AMORTIZATION		(112,515)	(112,534)	1.000165		
19		Reg Liability Amortization - Misc Other		(//	(==-//			
20		TOTAL DEPRECIATION & AMORTIZATION		829,702	778,032	0.937724		
21				<u> </u>	•			
22	408	TAXES OTHER THAN INCOME:						
23	408	Property Tax Total		146,905	135,604	0.923072		
24	408	Payroll Tax Total		15,565	15,057	0.967333		
25	408	Revenue Tax Total		317,273	317,274	1.000002		
26	408	0408800 Highway Use		0.000	0.000	N/A		
27	408	0408840 Misc Taxes - Electric		0.000	0.000	N/A		
28	408	0408851 Sales & Use Tax Expense		(355.330)	(327.905)	0.922816		
29		TOTAL TAXES OTHER THAN INCOME		479,388	467,607	0.975424		
30								

FLORIDA PUBLIC SERVICE COMMISSION EX			EXPLANATION: Provide jurisdictional factors for r			Type of Data Shown: Projected Test Year 3 Ended	12/31/2027			
COMPAN	IY: Duke Energ	y Florida, LLC	test year is projected.		F	Projected Test Year 2 Ended	12/31/2026 12/31/2025			
					·	Projected Test Year 1 Ended				
DOCKET	NO.: 20240025	i-EI				Prior Year Ended	12/31/2024			
					<u> X</u> I	Historical Year Ended	12/31/2023			
			(\$000's)		\	Witness: Olivier				
	(1)	(2)		(3)	(4)	(5)	_			
Line	Account	Account		Total	FPSC	Jurisdictional				
No.	No.	Title		Company	Jurisdictional	Sep Factor	_			
1		TOTAL OPERATING REVENUES		6,900,149	6,573,996	0.952733				
2		TOTAL O&M EXPENSE		3,971,660	3,866,089	0.973419				
3		TOTAL DEPRECIATION & AMORTIZATION		829,702	778,032	0.937724				
4		TOTAL TAXES OTHER THAN INCOME		479,388	467,607	0.975424				
5		NET OPERATING INCOME BEFORE INCOME TAX	(FS	1,619,399	1,462,269	0.902971				
6				1,013,033	2, 102,203	0.502572				
7										
8	409-411	INCOME TAXES:								
9		Current Income Tax		344,165	303,685	0.882383				
10		Deferred Income Tax		(90,078)	(79,302)	0.880367				
11		Investment Tax Credit		(441)	(441)	1.000000				
12		TOTAL INCOME TAXES		253,646	223,942	0.882894				
13										
14										
15		NET OPERATING INCOME		1,365,753	1,238,327	0.906699				
16										
17										
18										
19										
20										
21										
22										
23										
24										
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26										
27										
28										
29										

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide	Type of Data Shown:
	the per books amounts and the adjustments required to adjust the per books amounts to	X Projected Test Year 3 Ended 12/31/2027
COMPANY: Duke Energy Florida, LLC	reflect the requested test year operating revenues.	Projected Test Year 2 Ended 12/31/2026
		Projected Test Year 1 Ended 12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended 12/31/2024
		Historical Year Ended 12/31/2023

Witness: O'Hara, Olivier

						(\$000's)								vvicinessi o ridi di c	5	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) A	(11) djustments	(12)	(13)	(14)	(15)	(16)
Lin e No.	Account No. / Account Description	Per Books	Non Juris.	Jurisdictional (2) - (3)	ECCR	ECRC	FUEL	CCR	SPPCRC	Revenue Tax	MRC Program	CEC 2.0 Subscription Revenue	Base Rate Revenue Sync	EV Off-Peak Credit	Total Adjustments (5) thru (14)	Total Adjusted (4) + (15)
	S OF ELECTRICITY Residential Sales	3,293,577	_	3,293,577	(79,164)	(6,573)	(1,058,883)	(13,726)	(245,418)	(166,569)	3,244	22,808	(3,564)	(973)	(1,548,818)	1,744,759
	Commercial Sales	1,441,771	-	1,441,771	(34,654)	(2,877)	(463,528)	(6,008)	(107,432)	(72,916)	1,420	9,984	(1,560)	(426)	(677,999)	763,772
	Industrial Sales	322,469	_	322,469	(7,751)	(644)	(103,673)	(1,344)	(24,028)	(16,308)	318	2,233	(349)	(95)	(151,642)	170,826
	Public Street & Highway Lighting	3,166	-	3,166	(76)	(6)	(1,018)	(13)	(236)	(160)	3	22	(3)	(1)	(1,489)	1,677
	Other Public Authorities	357,738	-	357,738	(8,599)	(714)	(115,013)	(1,491)	(26,657)	(18,092)	352	2,477	(387)	(106)	(168,228)	189,510
	I Sales to Ultimate Customers	5,418,721		5,418,721	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)		5,336	37,525	(5,863)	(1,601)	(2,548,176)	
8 447 9	Sales for Resale	19,911	19,911	-			-	. , ,					,		-	-
9 Total	I Sales of Electricity	5,438,632	,	5,418,721	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)	(274,046)	5,336	37,525	(5,863)	(1,601)	(2,548,176)	2,870,546
10 449.3	1 (Less) Provision for Rate Refunds	-	-	-											-	-
11 Total	I Revenue Net of Refund Provision	5,438,632		5,418,721	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)	(274,046)	5,336	37,525	(5,863)	(1,601)	(2,548,176)	2,870,546
12																
13 OTHI	ER OPERATING REVENUES															
14 450 I	Late Payment Charges	22,100	-	22,100											-	22,100
15 451 1	Miscellaneous Service Revenues	11,209	-	11,209											-	11,209
16 454 F	Rent from Electric Property - Lighting Equipment	88,800	-	88,800											-	88,800
17 454 6	Rent from Electric Property - Non Lighting Equipment	7,228	-	7,228											-	7,228
18 454 6	Rent from Electric Property - Joint Use	239	-	239											-	239
	Rent from Electric Property - Transmission	304	92	213											-	213
	Rent from Electric Property - Extra Facilities & Other	284	23	262											-	262
21 454 F	Rent from Electric Property - EV Chargers	11,729	-	11,729											-	11,729
22 454 F	Rent from Electric Property - Pole & Line Attachments	9,600	2,887	6,713											-	6,713
23 454 F	Rent from Electric Property - Transmission Tower Leases	2,187	658	1,529											-	1,529
24 454 [Rent from Electric Property - Transmission Other	3,248	977	2,271											-	2,271
25 456 (Oth Electric Revenues - Retail Miscellaneous	274	-	274											-	274
26 456 (Oth Electric Revenues - State & Municipal Tax Collections	298	24	274											-	274
27 456 \	Wholesale Revenues - Distrubtion Charge Network	1,045	1,045	-											-	-
28 456 \	Wholesale Revenues - Transmission Charge Network	209,725	209,725	-											-	-
29 456 \	Wholesale Revenues - System Dispatch	3,079	3,079	-											-	-
30 456 \	Wholesale Revenues - Reactive Purchases/Voltage	4,884	4,884	-											-	-
31 456 \	Wholesale Revenues - Regulation/Frequency Response	3,753	3,753	-											-	-
32 456 \	Wholesale Revenues - Operating and Spinning Reserves	399	399	-											-	-
33 Total	Other Operating Revenues	380,384	227,543	152,841	-	-	-	-	-	-	-	-	-	-	-	152,841
34																
35 Total	l Electric Operating Revenues	5,819,016		5,571,562	(130,244)	(10,814)	(1,742,115)	(22,582)	(403,772)	(274,046)	5,336	37,525	(5,863)	(1,601)	(2,548,176)	3,023,386

ELORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test COMPANY: Duke Energy Florida, LLC vear operating revenues. DOCKET NO.: 20240025-EI Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues. Explanation: Provide a Schedule of operating revenue by primary account for the test year. Provide the per books projected Test Year 3 Ended 12/31/2025 12/31/2025 12/31/2025 12/31/2025

(\$000's)

Witness: O	'Hara.	Olivier
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Adjustmer	(11) nts	(12)	(13)	(14)	(15)	(16)
Lin e Account No. / Account Description No.	Per Books	Non Juris.	Jurisdictional (2) - (3)	ECCR	ECRC	FUEL	CCR	SPPCRC	Revenue Tax	MRC Program	CEC 2.0 Subscription Revenue	Base Rate Revenue Sync	EV Off-Peak Credit	Total Adjustments (5) thru (14)	Total Adjusted (4) + (15)
1 Sales of Electricity															
2 440 Residential Sales	3,309,648	-	3,309,648	(74,544)	(6,589)	(1,103,018)	(29,292)	(208,086)	(167,379)	1,596	19,397	(3,554)		(1,572,032)	1,737,616
3 442 Commercial Sales	1,444,659	-	1,444,659	(32,538)	(2,876)	(481,467)	(12,786)	(90,830)	(73,061)	697	8,467 1,897	(1,551)		(686,191)	758,468
4 443 Industrial Sales	323,635	-	323,635	(7,289)	(644)	(107,859)	(2,864)	(20,348)	(16,367)	156		(348)	. ,	(153,722)	169,913
5 444 Public Street & Highway Lighting	3,168	-	3,168	(71)	(6)	(1,056)	(28)	(199)	(160)	2	19	(3)		(1,505)	1,663
6 445 Other Public Authorities	361,213	-	361,213	(8,136)	(719)	(120,383)	(3,197)	(22,710)	(18,268)	174	2,117	(388)	(61)	(171,571)	189,643
7 Total Sales to Ultimate Customers	5,442,324		5,442,324	(122,579)	(10,834)	(1,813,782)	(48,168)	(342,173)	(275,235)	2,625	31,896	(5,844)	(925)	(2,585,020)	2,857,304
8 447 Sales for Resale	20,148	20,148		(100 ==0)	(10.001)	- (1.010.700)	(10.100)	(0.10.100)	(0== 00=)			(= 0.4)	(00=)	- (0.505.000)	-
9 Total Sales of Electricity	5,462,472		5,442,324	(122,579)	(10,834)	(1,813,782)	(48,168)	(342,173)	(275,235)	2,625	31,896	(5,844)	(925)	(2,585,020)	2,857,304
10 449.1 (Less) Provision for Rate Refunds		-												-	
11 Total Revenue Net of Refund Provision	5,462,472		5,442,324	(122,579)	(10,834)	(1,813,782)	(48,168)	(342,173)	(275,235)	2,625	31,896	(5,844)	(925)	(2,585,020)	2,857,304
12															
13 OTHER OPERATING REVENUES															
14 450 Late Payment Charges	22,100	-	22,100											-	22,100
15 451 Miscellaneous Service Revenues	11,209	-	11,209											-	11,209
16 454 Rent from Electric Property - Lighting Equipment	88,800	-	88,800											-	88,800
17 454 Rent from Electric Property - Non Lighting Equipment	7,228	-	7,228											-	7,228
18 454 Rent from Electric Property - Joint Use	239	-	239											-	239
19 454 Rent from Electric Property - Transmission	304	91	214											-	214
20 454 Rent from Electric Property - Extra Facilities & Other	284	23	262											-	262
21 454 Rent from Electric Property - EV Chargers	8,550	-	8,550											-	8,550
22 454 Rent from Electric Property - Pole & Line Attachments	9,500		6,667											-	6,667
23 454 Rent from Electric Property - Transmission Tower Leases	2,183		1,532											-	1,532
24 454 Rent from Electric Property - Transmission Other	2,997		2,103											-	2,103
25 456 Oth Electric Revenues - Retail Miscellaneous	274		274											-	274
26 456 Oth Electric Revenues - State & Municipal Tax Collections	298	24	274											-	274
27 456 Wholesale Revenues - Distrubtion Charge Network	1,045	1,045	-											-	-
28 456 Wholesale Revenues - Transmission Charge Network	198,580	198,580	-											-	-
29 456 Wholesale Revenues - System Dispatch	3,079	3,079	-											-	-
30 456 Wholesale Revenues - Reactive Purchases/Voltage	4,884		-											-	-
31 456 Wholesale Revenues - Regulation/Frequency Response	3,753		-											-	-
32 456 Wholesale Revenues - Operating and Spinning Reserves	399		<u> </u>												
33 Total Other Operating Revenues	365,705	202,840	149,451	-	-	-	-	-	-	-	-	-	-	-	149,451
34															
35 Total Electric Operating Revenues	5,828,178		5,591,776	(122,579)	(10,834)	(1,813,782)	(48,168)	(342,173)	(275,235)	2,625	31,896	(5,844)	(925)	(2,585,020)	3,006,755

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Projected Test Year 3 Ended 12/31/2027
Projected Test Year 2 Ended 12/31/2025
X Projected Test Year 1 Ended 12/31/2025
Prior Year Ended 12/31/2024
Historical Year Ended 12/31/2023

DOCKET NO.: 20240025-EI

Witness: O'Hara, Olivier

Type of Data Shown:

(\$000's)

Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Adjustm	(11) ents	(12)	(13)	(14)	(15)	(16)
2 44 Geometrical Sales	e Account No. / Account Description				ECCR	ECRC	FUEL	CCR	SPPCRC	Revenue Tax	MRC Program	Subscription			Adjustments	Adjusted
44 Alg Indicated Sales		3 346 514		3 346 514	(73 501)	(6 603)	(1 140 362)	(83 363)	(157 239)	(169 222)	519	6.094	(3.524)	(162)	(1 627 362)	1 719 152
4 44 Pulsar Sales 32,784 32,785 32,785 32,785 32,785 32,785 32,785 32,785 32,785 32,885 3														. ,		
6 4 50ther Public Authorities			-													•
Substitution Subs		3,206	-	3,206							0	6	(3)		(1,559)	1,647
8 47 Sales for Reale 19,864 19,864 19,864 19,864 19,864 19,864 19,864 19,864 19,864 19,864 19,864 19,865 10,865	6 445 Other Public Authorities	366,987	-	366,987								668				188,526
9 Total Sales of Electricity 49 1 (Less) Provision for Rate Refunds 11 Total Revenue Net of Refund Provision 12 Total Revenue Net of Refund Provision 13 OTHER OPERATING REVENUES 14 450 Late Payment Charges 11,009 15 451 Late Revenues 11,009 15 454 Late Revenues 11,009 15 454 Late Revenues 11,009 15 454 Late Revenues 15 451 Late R	7 Total Sales to Ultimate Customers	5,495,587		5,495,587	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	(277,893)	852	10,007	(5,786)	(266)	(2,672,426)	2,823,161
10 49.1 11 12 13 14 14 15 14 15 15 15 15	8 447 Sales for Resale	19,864	19,864	-			-								-	-
11 Total Revenue Net of Refund Provision	9 Total Sales of Electricity	5,515,451		5,495,587	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	(277,893)	852	10,007	(5,786)	(266)	(2,672,426)	2,823,161
12 OTHER OPERATING REVENUES 13 OTHER OPERATING REVENUES 14 450 Late Payment Charges	10 449.1 (Less) Provision for Rate Refunds	-	-	-											-	-
13 OTHER OPERATING REVENUES 14 450 Late Payment Charges 22,00 - 22,100 - 21,209 - 2	11 Total Revenue Net of Refund Provision	5,515,451		5,495,587	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	(277,893)	852	10,007	(5,786)	(266)	(2,672,426)	2,823,161
14 450 Lake Payment Charges 22,100 22,100 15 451 Miscellaneous Service Revenues 11,209 11,209 16 454 Rent from Electric Property - Ughting Equipment 88,800 88,800 17 454 Rent from Electric Property - Non Lighting Equipment 7,228 18 454 Rent from Electric Property - Non Lighting Equipment 7,228 18 454 Rent from Electric Property - Non Lighting Equipment 304 19 454 Rent from Electric Property - Indirectric Property - Transmission 304 19 454 Rent from Electric Property - Factor Section 6015 20 454 Rent from Electric Property - Extra Secilities & Other 284 21 454 Rent from Electric Property - For Relation Pr	12															
15 451 Miscellaneous Service Revenues 11,209 - 11,209 16 454 Rent from Elettric Property - Unditing Equipment 88,800 - 88,800 - 7,228 17 454 Rent from Elettric Property - Non Lighting Equipment 7,228 - 7,228 18 454 Rent from Elettric Property - Individual Sequence 239 19 454 Rent from Elettric Property - Individual Sequence 304 19 454 Rent from Elettric Property - Extra Facilities & Other 239 20 454 Rent from Elettric Property - VEATAgens 6.015 24 454 Rent from Elettric Property - VEATAgens 6.015 24 454 Rent from Elettric Property - VEATAgens Sequence 6.015 24 454 Rent from Elettric Property - VEATAgens Sequence 6.015 24 454 Rent from Elettric Property - Transmission Tower Lease 2,10 24 454 Rent from Elettric Property - Transmission Tower Lease 2,15 24 454 Rent from Elettric Property - Transmission Tower Lease 2,15 25 456 Oth Electric Revenues - State & Municipal Tax Collections 2,863 26 456 Wholesale Revenues - Distrubtion Charge Network 17,80 27 456 Wholesale Reve	13 OTHER OPERATING REVENUES															
16 454 Rent from Electric Property - Lighting Equipment 88,800 - 88,800 17 454 Rent from Electric Property - Noi Lighting Equipment 7,228 - 7,228 18 454 Rent from Electric Property - Joint Use 23 - 239 19 454 Rent from Electric Property - Transmission 304 90 214 20 454 Rent from Electric Property - For Property - EV Charges 6,015 - 6,015 21 454 Rent from Electric Property - Pole & Line Attachments 9,00 2,726 22 454 Rent from Electric Property - Pole & Line Attachments 9,00 2,726 23 454 Rent from Electric Property - Transmission Tower Leases 2,159 6,6015 24 454 Rent from Electric Property - Transmission Tower Leases 2,159 6,6015 25 456 Oth Electric Revenues - Retail Misciellaneous 2,729 6,6015 26 456 Oth Electric Revenues - State & Municipal Tax Collections 2,86 3,275 26 456 Oth Electric Revenues - State & Municipal Tax Collections 2,86 3,275 27 456 Wholesale Revenues - State & Municipal Tax Collections 178,302 2,726 28 456 Wholesale Revenues -	14 450 Late Payment Charges	22,100	-	22,100											-	22,100
17 454 Rent from Electric Property - Non Lighting Equipment 7,228 - 7,228 18 454 Rent from Electric Property - Joint Use 239 - 239 19 454 Rent from Electric Property - Fatra Facilities & Other 29 - 214 20 454 Rent from Electric Property - Extra Facilities & Other 284 22 262 21 454 Rent from Electric Property - Fitch Retardants 6,015 - 6,015 21 454 Rent from Electric Property - Fitch Retardants 6,015 - 6,015 22 454 Rent from Electric Property - Fitch Retardants 9,00 6,614 23 454 Rent from Electric Property - Fitch Retardants 9,01 6,615 24 454 Rent from Electric Property - Fitch Retardants 9,01 6,617 24 454 Rent from Electric Property - Transmission Ower Leases 2,159 6,604 24 454 Rent from Electric Property - Transmission Ower Leases 2,159 6,604 24 454 Rent from Electric Property - Transmission Ower Leases 2,59 8,604 25 456 Oth Electric Revenues - Retail Minicipal Tax Collections 2,88 2,91 25 456 Oth Electric Revenues - State & Municipal Tax Coll	15 451 Miscellaneous Service Revenues	11,209	-	11,209											-	11,209
18 454 Rent from Electric Property - Joint Use 239 - 239 19 454 Rent from Electric Property - Extra Facilities & Other 304 90 214 20 454 Rent from Electric Property - Extra Facilities & Other 284 22 262 21 454 Rent from Electric Property - Evt Chargers 6,015 - 6,015 22 454 Rent from Electric Property - Pole & Line Attachments 9,200 2,726 6,474 23 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Other 2,863 848 2,015 25 455 Oth Electric Revenues - Retail Miscellaneous 274 - 274 26 456 Oth Electric Revenues - Steta Municipal Tax Collections 298 23 275 27 456 Wholesale Revenues - Distrubtion Charge Network 1,045 28 456 Wholesale Revenues - System Dispatch 3,079 30 456 Wholesale Revenues - Regulation/Frequency Response 3,573 3,753 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 32 <td>16 454 Rent from Electric Property - Lighting Equipment</td> <td>88,800</td> <td>-</td> <td>88,800</td> <td></td> <td>-</td> <td>88,800</td>	16 454 Rent from Electric Property - Lighting Equipment	88,800	-	88,800											-	88,800
19 454 Rent from Electric Property - Extra Facilities & Other 304 90 214 20 454 Rent from Electric Property - Extra Facilities & Other 284 22 262 21 454 Rent from Electric Property - Evt Chargers 6,015 - 6,015 21 454 Rent from Electric Property - Pole & Line Attachments 9,200 2,726 6,474 23 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Other 2,83 848 2,015 24 454 Rent from Electric Revenues - Retail Miscellaneous 274 - 2,74 25 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 26 456 Wholesale Revenues - Distrubtion Charge Network 17,045 - - 28 456 Wholesale Revenues - Transmission Charge Network 178,302 175,302 - 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 31 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 32 456 Who	17 454 Rent from Electric Property - Non Lighting Equipment	7,228	-	7,228											-	7,228
20 454 Rent from Electric Property - Extra Facilities & Other 28 22 262 21 454 Rent from Electric Property - EV Chargers 6,015 - 6,015 21 454 Rent from Electric Property - Pole & Line Attachments 9,000 2,726 6,474 22 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Other 2,863 848 2,015 25 455 Oth Electric Revenues - Retail Miscellaneous 274 - 274 26 455 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 27 456 Wholesale Revenues - Distrubtion Charge Network 1,045 - - 28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302 - 29 456 Wholesale Revenues - System Dispatch 3,079 3,789 - 31 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 32 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - 32 456 Wholesale Revenues - Ope	18 454 Rent from Electric Property - Joint Use	239	-	239											-	239
21 454 Rent from Electric Property - EV Chargers 6,015 - 6,015 22 454 Rent from Electric Property - Pole & Line Attachments 9,200 2,726 6,474 23 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 25 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 25 454 Rent from Electric Property - Transmission Otheres 2,83 848 2,015 25 456 Oth Electric Revenues - Reatil Miscellaneous 274 - 274 26 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 27 456 Wholesale Revenues - Stytistubition Charge Network 17,8302 1,045 28 456 Wholesale Revenues - System Dispatch 3,079 3,079 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 32 456 Wholesale Revenues - Ope	19 454 Rent from Electric Property - Transmission	304	90	214											-	214
22 454 Rent from Electric Property - Pole & Line Attachments 9,200 2,726 6,474 23 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Other Control Property - Transmission Control Property - Transmission Control Property - Transmission Control Property - T	20 454 Rent from Electric Property - Extra Facilities & Other	284	22	262											-	262
23 454 Rent from Electric Property - Transmission Tower Leases 2,159 640 1,519 24 454 Rent from Electric Property - Transmission Other 2,863 848 2,015 25 456 Oth Electric Revenues - Retail Miscellaneous 274 - 274 26 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 26 456 Wholesale Revenues - Distribution Charge Network 1,045 1,045 - 28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302 - 29 456 Wholesale Revenues - System Dispatch 3,079 3,079 - 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - 31 456 Wholesale Revenues - Operating and Spinning Reserves 399 399 - 32 456 Wholesale Revenues - Operating Revenues 342,434 195,810 146,624	21 454 Rent from Electric Property - EV Chargers	6,015	-	6,015											-	6,015
24 454 Rent from Electric Property - Transmission Other 2,863 848 2,015 25 456 Oth Electric Revenues - Retail Miscellaneous 274 - 274 26 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 26 456 Wholesale Revenues - Distribution Charge Network 1,045 - - 28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302 - 29 456 Wholesale Revenues - System Dispatch 3,079 3,079 - 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - 31 456 Wholesale Revenues - Operating and Spinning Reserves 399 399 - 32 456 Wholesale Revenues - Operating Revenues 342,44 195,810 146,624 - - 146,624 34 48 - - - - - - - 456 Wholesale Revenues - Operating Revenues 3,145,84 - - - - - <td>22 454 Rent from Electric Property - Pole & Line Attachments</td> <td>9,200</td> <td>2,726</td> <td>6,474</td> <td></td> <td>-</td> <td>6,474</td>	22 454 Rent from Electric Property - Pole & Line Attachments	9,200	2,726	6,474											-	6,474
25 456 Oth Electric Revenues - Retail Miscellaneous 274 - 274 26 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 27 456 Wholesale Revenues - Distrubtion Charge Network 1,045 1,045 - 275 28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302 - 2 29 456 Wholesale Revenues - System Dispatch 3,079 3,079 - 3 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - 3 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - 3 32 456 Wholesale Revenues - Operating and Spinning Reserves 399 399 1- 1 31 Total Other Operating Revenues 342 4,884 195,810 146,624 - 146,624 195,810 146,624 195	23 454 Rent from Electric Property - Transmission Tower Leases	2,159	640	1,519											-	1,519
26 456 Oth Electric Revenues - State & Municipal Tax Collections 298 23 275 27 456 Wholesale Revenues - Distrubtion Charge Network 1,045 1,045 - - 28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302 - - 29 456 Wholesale Revenues - System Dispatch 3,079 3,079 - - - 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 - - - 34 56 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - - - 35 Val Other Operating Revenues - Operating and Spinning Reserves 3,89 5 - - - - 36 Wholesale Revenues - Operating Revenues - Operating Revenues - Operating Reserves 3,89 5 -	24 454 Rent from Electric Property - Transmission Other	2,863	848	2,015											-	2,015
27 456 Wholesale Revenues - Distrubtion Charge Network 1,045 1,045	25 456 Oth Electric Revenues - Retail Miscellaneous	274	-	274											-	274
28 456 Wholesale Revenues - Transmission Charge Network 178,302 178,302	26 456 Oth Electric Revenues - State & Municipal Tax Collections	298	23	275											-	275
29 456 Wholesale Revenues - System Dispatch 3,079 3,079 30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 32 456 Wholesale Revenues - Operating and Spinning Reserves 399 399 31 Total Other Operating Revenues 3 342,434 195,810 146,624	27 456 Wholesale Revenues - Distrubtion Charge Network	1,045	1,045	-											-	-
30 456 Wholesale Revenues - Reactive Purchases/Voltage 4,884 4,884 -	28 456 Wholesale Revenues - Transmission Charge Network	178,302	178,302	-											-	-
31 456 Wholesale Revenues - Regulation/Frequency Response 3,753 3,753 - <t< td=""><td>29 456 Wholesale Revenues - System Dispatch</td><td>3,079</td><td>3,079</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></t<>	29 456 Wholesale Revenues - System Dispatch	3,079	3,079	-											-	-
32 456 Wholesale Revenues - Operating and Spinning Reserves 399 399 - - - 33 Total Other Operating Revenues 342,434 195,810 146,624 - - - - - - - 146,624 34	30 456 Wholesale Revenues - Reactive Purchases/Voltage	4,884	4,884	-											-	-
33 Total Other Operating Revenues 342,434 195,810 146,624 146,624 34	31 456 Wholesale Revenues - Regulation/Frequency Response	3,753	3,753	-											-	-
34	32 456 Wholesale Revenues - Operating and Spinning Reserves	399	399	-											-	
•	33 Total Other Operating Revenues	342,434	195,810	146,624	-	-	-	-	-	-	-	-	-	-	-	146,624
35 Total Electric Operating Revenues 5,857,886 5,642,211 (120,702) (10,843) (1,872,682) (136,898) (258,214) (277,893) 852 10,007 (5,786) (260) (2,672,426) 2,969,785	34															
	35 Total Electric Operating Revenues	5,857,886		5,642,211	(120,702)	(10,843)	(1,872,682)	(136,898)	(258,214)	(277,893)	852	10,007	(5,786)	(266)	(2,672,426)	2,969,785

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books Type of Data Shown: Projected Test Year 3 Ended 12/31/2027 amounts and the adjustments required to adjust the per books amounts to reflect the requested test year COMPANY: Duke Energy Florida, LLC 12/31/2026 12/31/2025 Projected Test Year 2 Ended operating revenues. Projected Test Year 1 Ended _____ Projected Test Yea
____ X Prior Year Ended DOCKET NO.: 20240025-EI 12/31/2024 Historical Year Ended 12/31/2023

Witness: O'Hara, Olivier

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Adjus	(10) tments	(11)	(12)	(13)	(14)	(15)
Lin e Account No. / Account Description No.	Per Books	Non Juris.	Jurisdictional (2) - (3)	ECCR	ECRC	FUEL	CCR	SPPCRC	Revenue Tax	Storm Cost Recovery			Total Adjustments (5) thru (14)	Total Adjusted (4) + (15)
1 Sales of Electricity														
2 440 Residential Sales	3,918,679	-	3,918,679	(72,402)	(5,371)	(1,614,340)	(191,542)	(87,456)		(67,769)	-	-	(2,237,211)	1,681,46
3 442 Commercial Sales	1,757,199	-	1,757,199	(32,466)	(2,409)	(723,896)	(85,890)	(39,217)		(30,389)	-	-	(1,003,202)	753,99
4 443 Industrial Sales	411,749	-	411,749	(7,607)	(564)	(169,624)	(20,126)	(9,189)		(7,121)	-	-	(235,072)	176,67
5 444 Public Street & Highway Lighting	3,997	-	3,997	(74)	(5)	(1,646)	(195)	(89)		(69)	-	-	(2,282)	1,71
5 445 Other Public Authorities	450,260	-	450,260	(8,319)	(617)	(185,489)	(22,008)	(10,049)	(22,789)	(7,787)	-	-	(257,058)	193,20
7 Total Sales to Ultimate Customers	6,541,884		6,541,884	(120,868)	(8,967)	(2,694,996)	(319,762)	(146,000)	(331,098)	(113,133)	-	-	(3,734,824)	2,807,06
8 447 Sales for Resale	77,651	77,651	-			-							-	-
9 Total Sales of Electricity	6,619,536		6,541,884	(120,868)	(8,967)	(2,694,996)	(319,762)	(146,000)	(331,098)	(113,133)	-	-	(3,734,824)	2,807,06
LO 449.1 (Less) Provision for Rate Refunds		-	-										-	-
1 Total Revenue Net of Refund Provision	6,619,536		6,541,884	(120,868)	(8,967)	(2,694,996)	(319,762)	(146,000)	(331,098)	(113,133)	-	-	(3,734,824)	2,807,06
12														
.3 OTHER OPERATING REVENUES														
4 450 Late Payment Charges	22,100	-	22,100										-	22,10
L5 451 Miscellaneous Service Revenues	11,754	-	11,754										-	11,75
.6 454 Rent from Electric Property - Lighting Equipment	88,800	-	88,800										-	88,80
7 454 Rent from Electric Property - Non Lighting Equipment	7,228	-	7,228										-	7,22
.8 454 Rent from Electric Property - Joint Use	239	-	239											23
.9 454 Rent from Electric Property - Transmission	304	85	219										-	21
20 454 Rent from Electric Property - Extra Facilities & Other	284	22	262										-	26
21 454 Rent from Electric Property - EV Chargers	4,084	-	4,084										-	4,08
22 454 Rent from Electric Property - Pole & Line Attachments	9,000	2,516	6,484										-	6,48
23 454 Rent from Electric Property - Transmission Tower Leases	2,136	597	1,539										-	1,53
24 454 Rent from Electric Property - Transmission Other	3,807	1,064	2,742										_	2,74
25 456 Oth Electric Revenues - Retail Miscellaneous	274	-	274											27
6 456 Oth Electric Revenues - State & Municipal Tax Collections	298	23	274											27
17 456 Wholesale Revenues - Distrubtion Charge Network	1,045	1,045	-										_	-
18 456 Wholesale Revenues - Transmission Charge Network	161,797	161,797												
9 456 Wholesale Revenues - System Dispatch	3,079	3,079	_										_	_
0 456 Wholesale Revenues - Reactive Purchases/Voltage	4,884	4,884	•										-	-
11 456 Wholesale Revenues - Regulation/Frequency Response	3,753	3,753	-										-	-
- · · · · · · · · · · · · · · · · · · ·	3,753	3,753	-										-	-
32 456 Wholesale Revenues - Operating and Spinning Reserves 33 Total Other Operating Revenues	325,264	179,264	145,999											145,99
33 Total Other Operating Revenues	323,264	1/9,204	145,999	-	-	-	-	-	-	-	-	-	-	145,99
	C 044 700		C C07 00*	(430.000)	(0.063)	(2.504.005)	(240.762)	(4.40.000)	(224.000)	(442.422)			(2.724.024)	2,953,06
35 Total Electric Operating Revenues	6,944,799		6,687,884	(120,868)	(8,967)	(2,694,996)	(319,762)	(146,000)	(331,098)	(113,133)	-	-	(3,734,824)	

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books
amounts and the adjustments required to adjust the per books amounts to reflect the requested test
Projected Test Year 3 Ended 12/31/2026
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2026
Projected Test Year 2 Ended 12/31/2026
Projected Test Year 1 Ended 12/31/2026
Projected Test Year 2 Ended 12/31/2026

(\$000's)

Witness: O'Hara, Olivier

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Adjustm	(10) ents	(11)	(12)	(13)	(14)	(15)
Lin e No.	Account No. / Account Description	Per Books	Non Juris.	Jurisdictional (2) - (3)	ECCR	ECRC	FUEL	CCR	SPPCRC	Revenue Tax	Storm Cost Recovery			Total Adjustments (5) thru (14)	Total Adjusted (4) + (15)
	s of Electricity Residential Sales	3,964,569	_	3,964,569	(67,909)	(5,263)	(1,439,326)	(271,296)	(85,051)	(198,863)	(223,302)			(2,291,009)	1,673,560
	Commercial Sales	1,673,217	-	1,673,217	(28,660)	(2,221)	(607,457)	(114,499)	(35,895)	(83,929)	(94,243)	-		(966,904)	706,314
	Industrial Sales	375,121	-	375,121	(6,425)	(498)	(136,187)	(25,670)	(8,047)	(18,816)	(21,128)			(216,772)	158,350
	Public Street & Highway Lighting	3,865	-	3,865	(66)	(438)	(1,403)	(265)	(83)	(194)	(218)			(2,234)	1,632
	Other Public Authorities	420,949	_	420,949	(7,210)	(559)	(152,824)	(28,806)	(9,031)	(21,115)	(23,710)			(243,254)	177,695
	I Sales to Ultimate Customers	6,437,722		6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)	-		(3,720,173)	2,717,549
	Sales for Resale	148,280	148,280	0,437,722	(110,2/1)	(0,547)	(2,557,157)	(440,554)	(130,107)	(322,310)	(302,001)			(3,720,173)	2,717,545
	I Sales of Electricity	6,586,002	140,200	6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)	-		(3,720,173)	2,717,549
	1 (Less) Provision for Rate Refunds	0,500,002	_	-	(110,2/1)	(0,547)	(2,557,157)	(440,554)	(130,107)	(322,310)	(302,001)			(3,720,173)	2,717,545
	Revenue Net of Refund Provision	6,586,002		6,437,722	(110,271)	(8,547)	(2,337,197)	(440,534)	(138,107)	(322,916)	(362,601)			(3,720,173)	2,717,549
12	r Nevertue Net of Neturia Provision	0,380,002		0,437,722	(110,271)	(8,547)	(2,337,137)	(440,334)	(130,107)	(322,910)	(302,001)	-	-	(3,720,173)	2,717,343
	ER OPERATING REVENUES														
	Late Payment Charges	15.000		15.000											15.000
	, ,	15,069	-	15,069										-	15,069
	Miscellaneous Service Revenues	14,040	-	14,040										-	14,040
	Rent from Electric Property - Lighting Equipment	89,480	-	89,480										-	89,480
	Rent from Electric Property - Non Lighting Equipment	4,735	-	4,735										-	4,735
	Rent from Electric Property - Joint Use	146	-	146										-	146
	Rent from Electric Property - Transmission	289	81	208										-	208
	Rent from Electric Property - Extra Facilities & Other	294	20	274										-	274
	Rent from Electric Property - EV Chargers	-	-	-										-	-
	Rent from Electric Property - Pole & Line Attachments	10,262	2,869	7,393										-	7,393
23 454 F	Rent from Electric Property - Transmission Tower Leases	1,954	546	1,408										-	1,408
24 454 F	Rent from Electric Property - Transmission Other	4,941	1,382	3,559										-	3,559
25 456 (Oth Electric Revenues - Retail Miscellaneous	(75)	-	(75)										-	(75)
26 456 0	Oth Electric Revenues - PTP & Transmission Study	2,423	2,423	-										-	-
27 456 (Oth Electric Revenues - Transmission CIAC Gross-Up	1,042	291	751										-	751
28 456 0	Oth Electric Revenues - Retail Unbilled	(2,268)	-	(2,268)										-	(2,268)
29 456 0	Oth Electric Revenues - Generation Performance Incentives	1,193	-	1,193				(1,193)						(1,193)	-
30 456 0	Oth Electric Revenues - State & Municipal Tax Collections	380	29	351										-	351
31 456 (Oth Electric Revenues - Profit or Loss on Sale of M&S	5	0	5										-	5
32 456 0	Oth Electric Revenues - CEI REC Sales Revenue	7	-	7										-	7
32 456 \	Wholesale Revenues - Distrubtion Charge Network	1,200	1,200	-										-	-
33 456 \	Wholesale Revenues - Transmission Charge Network	151,998	151,998	-										-	-
34 456 \	Wholesale Revenues - System Dispatch	3,904	3,904	-										-	-
35 456 \	Wholesale Revenues - Reactive Purchases/Voltage	7,079	7,079	-										-	-
36 456 \	Wholesale Revenues - Regulation/Frequency Response	5,477	5,477	-										-	-
37 <u>45</u> 6 \	Wholesale Revenues - Operating and Spinning Reserves	572	572												
38 Total	I Other Operating Revenues	314,147	177,873	136,275	-	-	-	(1,193)	-	-	-	-	-	(1,193)	135,082
39															
40 Total	l Electric Operating Revenues	6,900,149		6,573,996	(110,271)	(8,547)	(2,337,197)	(441,727)	(138,107)	(322,916)	(362,601)	-	_	(3,721,366)	2,852,631

JCHLDOL	L C-0			DODGETED VEI	303 ACTUAL 0	T ENATING NEV	LIVOLS AIVE LA	I LINGLO							Page 1 (01.5
FLORIDA	PUBLIC SI	ERVICE COMMISSION	Explanation:	If the test year	s projected, pr	ovide the budg	eted versus act	ual operating					Type of Data S			
			r	evenues and ex	penses by prim	nary account fo	or a historical fiv	e year period				_	Projected Test			12/31/2027
COMPAN	IY: Duke E	Energy Florida, LLC	ā	and the forecast	ed data for the	test year and	the prior year.					_	Projected Test			12/31/2026
												_	Projected Test			12/31/2025
DOCKET	NO: 2024	40025-EI										<u>X</u>	Prior Year End	ed		12/31/2024
												<u>X</u>	Historical Year	Ended		12/31/2023
							(\$000)						Witness: O'Ha	ra, Aquilina, R.	Anderson, Scot	tt, Lloyd,
													Buck, Caldwell,	Quick, Panizza		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line A	ccount		<u>201</u>	<u>9</u>	202	<u>20</u>	<u>202</u>	<u>21</u>	202	<u>22</u>	<u>202</u>	<u>23</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No.	No.	Account Title	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1	440	Residential - Sales	2,830,526	2,724,058	2,895,725	2,798,251	2,901,903	2,812,987	3,336,124	3,305,617	3,928,283	4,121,857	3,918,679	3,346,514	3,309,648	3,293,577
2	442	Commercial & Industrial - Sales	1,501,313	1,585,362	1,381,193	1,531,757	1,440,406	1,383,462	1,726,370	1,792,238	2,092,810	2,355,231	2,168,948	1,778,880	1,768,295	1,764,240
3	444	Str & H/W Lighting - Sales	1,714	2,099	1,549	1,972	2,493	1,837	3,253	2,195	3,781	4,534	3,997	3,206	3,168	3,166
4	445	Sales - Public Authorities	317,453	330,751	285,460	321,779	301,846	300,668	357,761	378,275	434,491	493,530	450,260	366,987	361,213	357,738
5 4	140-445	Clean Energy Connect Bill Credits							(3,876)		(21,643)	(31,356)	(72,320)	(76,002)	(76,078)	(76,078)
6	Т	Total Sales to Ultimate Consumers	4,651,005	4,642,270	4,563,927	4,653,759	4,646,647	4,498,954	5,419,633	5,478,326	6,437,722	6,943,795	6,469,564	5,419,585	5,366,246	5,342,643
7	447	Sales - Elec Util - Non-Assoc	187,127	161,840	193,786	163,539	221,448	141,871	438,852	171,908	148,280	93,612	77,651	19,864	20,148	19,911
8	Т	Total Sales for Resale	187,127	161,840	193,786	163,539	221,448	141,871	438,852	171,908	148,280	93,612	77,651	19,864	20,148	19,911
9	449	Other sales (Nonmajor only)	(2,793)	-	-	-	1	-	(1)	-	(0)	(0)	-	-	-	
10		Provision for Rate Refunds	(2,793)	-	-	-	1	-	(1)	-	(0)	(0)	-	-	-	
11	Т	Total Sales of Electric Energy	4,835,340	4,804,110	4,757,712	4,817,298	4,868,097	4,640,825	5,858,484	5,650,234	6,586,002	7,037,407	6,547,215	5,439,449	5,386,395	5,362,554
12	450	Late Payment Charge - Retail	22,709	21,200	10,564	22,100	16,028	22,055	12,677	17,055	15,069	22,100	22,100	22,100	22,100	22,100
13	451	Misc Service Revenues	22,015	23,000	18,446	23,000	21,776	22,603	11,173	11,459	14,020	10,326	11,754	11,209	11,209	11,209
14	454	Rent	100,288	103,215	108,479	107,002	110,334	110,899	98,438	111,466	112,101	114,887	115,882	117,093	120,086	123,620
15	456	Other electric revenues	108,383	107,119	148,211	120,804	95,613	147,958	223,260	138,987	172,958	161,445	175,528	192,033	212,310	223,455
16		Total Other Electric Revenues	253,394	254,533	285,700	272,907	243,751	303,515	345,549	278,967	314,147	308,758	325,264	342,434	365,705	380,384
17		Total Operating Revenues	5,088,733	5,058,643	5,043,412	5,090,204	5,111,847	4,944,340	6,204,033	5,929,200	6,900,149	7,346,165	6,872,479	5,781,884	5,752,100	5,742,938
18	501	Fuel - Recoverable	275,224	308,727	234,303	148,859	303,893	238,653	462,696	223,727	291,711	181,298	162,447	121,012	146,877	141,283
19	547	Fuel - Oth Prod - Recoverable	961,480	970,042	859,758	1,028,137	1,265,795	960,748	2,146,109	1,390,908	1,049,543	1,800,580	1,563,910	1,497,851	1,458,046	1,406,795
20		uel-Recoverable	1,236,705	1,278,770	1,094,060	1,176,996	1,569,687	1,199,401	2,608,805	1,614,635	1,341,254	1,981,878	1,726,357	1,618,863	1,604,923	1,548,078
21		Purchased power	619,884	598,645	596,040	602,794	670,909	544,480	896,932	590,117	660,448	699,587	488,562	287,444	168,239	126,793
22		Purchase Power-Recoverable	619,884	598,645	596,040	602,794	670,909	544,480	896,932	590,117	660,448	699,587	488,562	287,444	168,239	126,793
23	557	Other expenses	155,568	187,597	46,570	34,902	(434,514)	(32,974)	(919,685)	379,707	821,491	648,465	751,427	15,803	0	(0)
24		Deferred Fuel & Capacity Expense	155,568	187,597	46,570	34,902	(434,514)	(32,974)	(919,685)	379,707	821,491	648,465	751,427	15,803	0	(0)
25		Total Recoverable Fuel & Purch Power	2,012,156	2,065,012	1,736,670	1,814,692	1,806,083	1,710,907	2,586,052	2,584,458	2,823,194	3,329,930	2,966,346	1,922,110	1,773,162	1,674,871
26	562	SPP - Station Expenses					-		391	-	383	-	-	-	-	-
27	563	SPP - Overhead Line Exp - Trans					-		614	-	164	-	- 2.426	- 2.450	- 2 420	-
28	566	SPP - Misc Trans Exp - Other					-	-	0	-	- 4 407	3,506	3,426	3,450	3,438	3,438
29	570	SPP - Maint Equip					-	-	1,219	-	1,197	-	-	-	-	-
30	571	SPP - Maint Trans OH Lines						2,244	12,333	15,737	12,271	11,627	12,892	12,218	12,251	11,664
31	583	SPP - Overhead Line Exps - Other Dist						-	3,568	-	3,996	-	-	-	-	-
32	588	SPP - Misc Dist Exp - Other						-	1	- 	0	-	-	- 62.207	-	-
33	593	SPP - Maint. OH Lines						2,384	46,179	51,232	48,018	58,098	61,589	63,287	60,817	60,817
34 35	594 926	SPP - Maint UG Lines						-	- 511	-	0 290	-	-	-	-	-
35 36		SPP - Employee Benefits SPP-Recoverable					-	4,627	64,816	66,969	66,319	73,231	77,908	- 78,956	76,507	75,920
30 37	3	PP-Recoverable	-	-	-	-	-	4,027	04,610	00,303	00,319	73,231	77,308	76,330	76,307	75,920
38	000	Customer Asst Eyn Conserv Brogram	99,083	89,479	100 072	107 700	04 606	10E E9/	102.060	106 766	102 021	11/ //2	112 610	114 060	115 /5/	116 622
38 39	908 908	Customer Asst Exp - Conserv Program Conservation Deferral	(9,429)	89,479	100,972 6,091	107,790 -	94,696 16,895	105,584 -	103,069 (11,684)	106,766 -	102,931 1,096	114,443 (8,364)	113,618 638	114,069 0	115,454 (0)	116,633 0
40	908	Amort of Load Management Switches	7,242	- 7,937	8,318	- 7,643	6,396	- 5,158	5,363	- 7,376	4,221	(8,364) 4,824	4,398	4,375	(0) 4,847	5,309
41	908	Info & Instruc Adv-Conserv Program	1,923	(0)	985	7,043 -	6,396 271	5,136	5,303 701	7,576	4,221 589	4,024 -	4,396	4,373	4,047	5,509 -
41		ECCR - Recoverable	98,820	97,416	116,366	115,433	118,258	110,742	97,450	114,142	108,837	110,903	118,655	118,444	120,300	121,942
43	500	Fossil Operation Superv & Eng	1,172	30,152	940	3,404	995	110,742	97,430 0	70	100,037	110,905	-	110,444	120,300	
44	502	Steam Operation Expenses	8,169	-	3,598	5,856	6,665	5,757	6,989	7,638	6,875	5,210	4,324	5,759	5,874	5,992
	506	Fossil Misc. Steam Power Exp	3,058	488	823	360	(14)	119	201	7,038 17	349	-	-,324	J,7J3 -	J,074 -	J,332 -
45		I OSSII IVIISCI SICUITI I UWEI LAD	3,030	700	023	500	(++)	113	201	1/	J T J	_	_	_	_	_
45 46	509	Sulfur Dioxide Allow - Recov	10	_	6	=	` <i>9</i>	_	3	_	=	_	_	=	_	_

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA	PUBLIC	SERVICE COMMISSION	Explanation:	If the test year i	is projected, pro	ovide the budg	eted versus act	ual operating					Type of Data S			
			r	evenues and ex	penses by prim	ary account fo	r a historical fiv	e year period				<u>X</u>	Projected Test			12/31/2027
COMPAN	IY: Duke	Energy Florida, LLC	a	and the forecast	ed data for the	test year and t	the prior year.					<u>X</u>	Projected Test			12/31/2026
												<u>X</u>	Projected Test	Year 1 Ended		12/31/2025
DOCKET	NO: 202	240025-EI										<u>X</u>	Prior Year End	ed		12/31/2024
												<u>X</u>	Historical Year	Ended		12/31/2023
							(\$000)						Witness: O'Ha	ra, Aquilina, R.	Anderson, Scot	t, Lloyd,
													Buck, Caldwell,	Quick, Panizza		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line A	ccount		<u>2019</u>	<u>9</u>	202	<u>20</u>	202	<u>21</u>	<u>202</u>	<u>22</u>	<u>202</u>	<u>23</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No.	No.	Account Title	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1	510	FOS Maint Super and Engineer - Rec	1,986	607	1,270	15,113	1,922	16,569	62	450	59	469	323	323	323	309
2	511	FOS Maint of Struct - Rec	1,084	150	3,606	-	3,082	-	0	-	0	-	-	-	-	-
3	512	FOS Maint of Boiler Plant - Rec	7,576	3,664	4,211	-	4,186	-	(47)	-	67	-	-	-	-	-
4	513	FOS Maint of Electric Plant - Rec	56	-	243	-	67	-	(0)	-	0	-	-	-	-	-
5	514	FOS Main of Misc Steam Plant - Rec	2,695	-	1,544	-	1,328	-	10	-	4	-	-	-	-	-
6	549	CT Misc Power Expense - Recoverable									2	-	-	-	-	-
7	553	CT Maint of Gen and Plant - Rec	-	-	-	-	-	-	43	-	-	-	-	-	-	-
8	573	Trans Maint of Misc Trans Plant - Rec	595	523	29	-	0	-	-	-	-	-	-	-	-	-
9	598	Dist Maint of Misc Distrib Plant - Rec	38	586	0	-	-	-	-	-	-	-	-	-	-	-
10		ECRC - Recoverable	26,437	36,170	16,272	24,733	18,239	22,549	7,262	8,176	7,356	5,679	4,647	6,082	6,197	6,301
11																
12	920	Salaries & Wages - Proj Supt - NCRC Rec	88	-	32	-	9	_	3	-	-	_	-	-	-	-
13	923	Outside Services - NCRC Recoverable	-	-	1	-	-	-	-	-	-	-	-	-	-	-
14		NCRC - Recoverable	88	-	33	-	9	-	3	-	-	-	-	_	-	-
15		Total Clause - Recoverable	2,137,501	2,198,599	1,869,341	1,954,857	1,942,589	1,848,826	2,755,583	2,773,745	3,005,705	3,519,744	3,167,556	2,125,592	1,976,166	1,879,034
16			, ,			, ,	, ,	, ,	, ,		. ,	, ,			, ,	, ,
17	402	Gas Production Maint									10	_	-	-	-	-
18	500	Oper Supv & Engineering	6,817	25,571	5,176	5,350	3,904	7,745	4,490	2,859	5,455	5,256	5,783	5,902	6,030	6,159
19	501	Fuel	(1,654)	905	(1,373)	(608)	(1,959)	(600)	(1,367)	(729)	(5,086)	143	143	143	143	143
20	502	Steam Expenses	395	785	396	309	439	310	455	494	582	(366)	528	528	528	528
21	505	Electric Expenses	1	259	67	-	70	-	68	-	75	42	42	42	42	42
22	506	Misc Stm Power Exp	6,079	5,046	4,712	3,629	4,363	3,595	4,852	2,582	4,039	4,852	8,494	8,687	8,893	9,103
23	507	Rents	-	-	-	-	-	-	-	-	-	837	834	834	834	834
24		Steam-Operations	11,638	32,566	8,979	8,680	6,817	11,049	8,497	5,206	5,065	10,764	15,824	16,136	16,470	16,810
25	510	Maint Supv & Engineering	4,257	16,458	4,001	20,317	5,988	19,215	4,993	23,332	4,114	6,404	6,800	7,375	7,664	7,997
26	511	Maint Of Structures	20,330	362	18,583	24,255	19,793	6,510	26,102	32,023	25,374	19,369	19,824	18,608	20,688	21,005
27	512	Maint Of Boiler Plant	6,887	6,537	7,183	5,926	7,044	6,283	10,506	1,901	8,697	9,960	2,714	12,521	4,421	367
28	513	Maint Of Electric Plant	5,597	1,771	6,162	4,624	4,440	3,208	5,320	583	5,154	5,321	7,675	7,898	8,010	8,133
29	514	Maint Of Misc Steam Plant	3,253	4,801	3,854	2,326	2,264	2,611	1,757	1,176	2,762	2,477	2,565	1,954	5,616	5,702
30		Steam-Maintenance	40,322	29,928	39,784	57,448	39,528	37,827	48,678	59,015	46,100	43,531	39,578	48,356	46,398	43,204
31																
32	524	Misc Nuclear Power Expenses	(6)	-	(3,348)	-	(5,762)	-	(1,566)	(2,402)	(18)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)
33		Nuclear-Operations	(6)	-	(3,348)	-	(5,762)	-	(1,566)	(2,402)	(18)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)
34		•														
35	528	Maint Supv & Eng - Nuclear	-	-	3	-	(0)	-	-	-	-	-	-	-	-	-
36	529	Maint Of Structures - Nuc	0	-	-	-	0	_	-	-	-	_	-	-	-	_
37	530	Maint Of Reactor Plt Equi	0	-	-	-	-	_	-	-	-	_	-	-	-	_
38	531	Maint Of Elec Plant - Nuc	0	-	-	-	-	-	-	-	-	_	-	-	-	-
39	532		6	-	-	_	-	-	_	-	-	-	-	-	-	-
40		Nuclear-Maintenance	7	-	3	-	0	-	-	-	-	-	-	-	-	-
41	546		10,925	52,855	11,689	20,122	10,980	16,638	10,841	32,438	12,056	10,135	9,785	9,991	10,210	10,428
42	547	Natural Gas Handling	1,248	1,186	1,134	1,510	1,182	1,510	1,326	1,277	1,465	1,411	1,453	1,453	1,453	1,453
43	548	Generation Expenses	3,863	100	3,294	1,977	3,978	2,478	4,417	2,061	2,587	2,588	2,689	2,689	2,689	2,689
44	549	•	13,762	2,650	18,374	7,722	18,736	10,575	14,787	10,116	29,013	15,618	20,185	26,529	31,179	35,848
45		Other Power-Operations	29,799	56,791	34,491	31,330	34,876	31,201	31,372	45,892	45,121	29,752	34,113	40,663	45,531	50,418
46		•	-,	-, - -	,	,	,	,	,-	-,	-, -	- ,	,	-,	.,	-, -

SCHEDOLE C 0	BODGETED VERSOS ACTUAL OF ENATING REVENUES AND EXILENSES	rage 5 01 5
FLORIDA PUBLIC SERVICE COMMISSION	Explanation: If the test year is projected, provide the budgeted versus actual operating	Type of Data Shown:
	revenues and expenses by primary account for a historical five year period	X Projected Test Year 3 Ended 12/31/2027
COMPANY: Duke Energy Florida, LLC	and the forecasted data for the test year and the prior year.	X Projected Test Year 2 Ended 12/31/2026
		X Projected Test Year 1 Ended 12/31/2025
DOCKET NO: 20240025-EI		<u>X</u> Prior Year Ended 12/31/2024
		X Historical Year Ended 12/31/2023
	(\$000)	Witness: O'Hara, Aquilina, R. Anderson, Scott, Lloyd,
		Buck, Caldwell, Quick, Panizza
(4)		(42) (42) (44) (45)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line	Account	, ,	<u>2019</u>		2020		202:		2022		202		<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No.	No.	Account Title	Actual	- Budget	Actual	- Budget	Actual	– Budget	Actual	– Budget	Actual	_ Budget	Budget	Budget	Budget	Budget
1	402	Gas Production Maint									10	-	-	-	-	-
2	551	Maint Supv & Engineering	8,536	464	8,285	900	8,819	4,987	22,159	10,385	9,782	22,120	19,995	18,782	19,159	19,542
3	552	Maint Of Structures	3,289	732	5,814	4,710	5,985	1,926	14,146	9,030	8,383	14,372	12,395	13,217	13,482	13,752
4	553	Maint Gen & Elec Equip	27,145	50,396	20,958	30,814	22,391	66,339	12,201	25,708	11,564	15,017	7,455	8,607	8,779	8,955
5	554	Maint of other power generation plant	46,707	676	38,238	29,771	40,014	24,140	36,699	23,140	28,334	37,298	38,142	38,871	39,651	40,443
6		Other Power-Maintenance	85,678	52,268	73,295	66,195	77,210	97,393	85,205	68,263	58,073	88,806	77,987	79,477	81,072	82,692
7																
8	501	Coal Handling									734	710	730	730	730	730
9	556	Sys Con & Load Dispatch	1,955	1,276	2,164	1,253	2,091	1,140	2,361	1,595	1,966	497	387	387	387	387
10	557	Other Power Supply Expenses	79	(3,022)	(415)	(2,833)	(3,014)	40	111	(2,291)	298	(0)	0	0	0	0
11		Other Power Supply-Operations	2,034	(1,746)	1,749	(1,580)	(924)	1,181	2,472	(696)	2,998	1,207	1,117	1,117	1,117	1,117
12																
13	560	Oper Supv & Engineering	131	1,470	53	23	45	23	32	-	23	39	41	41	41	41
14	561	Load Dispatching	13,359	11,100	10,010	11,458	10,168	11,865	12,100	13,239	9,876	11,290	12,058	12,681	13,366	14,058
15	562	Station Expenses	2,059	1,933	1,115	1,541	1,296	1,482	998	406	583	928	983	983	983	983
16	563	Trans Overhead Line Expenses	1,408	1,704	887	806	515	1,985	714	1,193	817	1,617	1,610	1,610	1,610	1,610
17	565	Transm of Elec By Others	7,684	8,278	7,035	8,278	7,289	8,278	7,897	8,278	7,024	8,278	8,278	(0)	(0)	(0)
18	566	Misc Transmission Exps	4,573	5,659	5,027	7,350	5,111	7,897	4,701	5,726	5,116	1,706	3,986	3,962	3,974	3,974
19	567	Substation	64	374	5	219	1,278	150	401	280	393	445	442	442	442	442
20		Transmission-Operations	29,278	30,518	24,133	29,674	25,702	31,680	26,843	29,122	23,832	24,303	27,399	19,719	20,416	21,109
21	568	Maint Supv & Engineering	23	- 2 271	18	2 204	5 2.662	- 2 027	9 2.175	- 2.420	48	-	-	-	-	-
22 23	569 570	Maint Of Structures Maint of Stat Equip	2,031 5,012	2,371 4,378	2,575 4,943	2,804 4,133	2,662 3,648	2,827 2,975	2,175 3,064	2,420 3,775	1,905 2,758	443 8,267	440 10,749	440 11,228	440 11,637	440 12,055
23	571	Maint of Stat Equip Maint of Overhead Lines	12,345	4,378 9,793	4,943 6,397	4,133 9,056	3,048 11,887	2,973 9,412	2,887	3,773 245	2,736 715	1,703	1,133	11,228	11,057	12,033
25	572	Maint of Overhead Lines Maint of Underground Lines-115KV	12,343	9,795	6,397	9,036	604	9,412	384	245	713 477	1,705	1,133	-	-	1/4
26	573	_	1,481	_	(134)	_	(118)	_	(132)	_	(114)	_		_	_	_
27		Transmission-Maintenance	20,914	16,543	13,799	15,993	18,688	15,215	8,387	6,440	5,789	10,413	12,322	11,829	12,234	12,668
28		Transmission manifecturie	20,514	10,543	13,733	13,333	10,000	13,213	0,307	0,440	3,703	10,413	12,322	11,023	12,234	12,000
29	580	Oper Supv & Engineering	1,826	4,347	1,331	3,180	1,516	3,180	1,326	2,125	1,188	2,014	2,065	2,115	2,164	2,209
30	581	Load Dispatching	5,432	5,528	5,493	5,435	5,263	5,435	3,404	5,873	3,308	4,084	4,158	4,259	4,358	4,448
31	582	Station Expenses	332	112	280	442	392	438	246	420	188	899	891	891	891	891
32	583	Overhead Line Expenses	6,486	6,293	5,641	5,046	6,956	5,238	1,311	442	1,162	540	540	540	540	540
33	584	Underground Line Expenses	2,690	3,589	3,296	2,273	3,565	2,215	3,988	5,013	4,706	3,687	3,795	3,887	3,977	4,060
34	585	St Lighting - Hi Pres Sodium	2	, -	-	, -	-	-	<i>-</i>	, -	-	-	-	, -	-	-
35	586	Meter Expenses	9,198	1,358	7,976	8,839	7,023	10,347	6,146	3,798	6,038	6,228	6,376	6,525	6,688	6,831
36	587	Customer Installation Exp	3,102	11,552	3,329	1,479	3,430	1,482	4,287	1,502	4,701	3,476	3,562	4,393	4,627	5,030
37	588	Misc Distribution Exp	31,033	29,666	22,733	26,470	23,211	30,692	23,589	28,653	25,436	24,225	23,893	23,896	25,190	28,132
38	589	Rents	678	60	410	445	1,042	445	2,251	2,237	1,127	1,005	1,031	1,056	1,080	1,103
39	870	Communication System Expenses	1	-	0	-	0	-	0	-	-	-	-	-	-	
40		Distribution-Operations	60,778	62,505	50,492	53,610	52,398	59,471	46,549	50,064	47,854	46,158	46,310	47,562	49,516	53,244
41																
42	590	Maint Supv & Engineering	1,026	917	918	974	846	951	1,013	-	1,679	-	-	-	-	-
43	592	Maint of Station Equipment	2,198	698	2,129	656	2,832	792	3,227	2,361	3,668	2,691	2,674	2,674	2,674	2,674
44	593	Maint of Overhead Lines	80,586	74,142	74,089	76,927	72,636	68,693	29,222	30,324	22,088	27,900	27,228	27,721	28,194	28,629
45	594	Maint of Underground Lines	7,837	2,111	7,805	1,681	6,824	6,903	7,209	512	6,366	7,325	7,689	8,195	8,680	9,127
46	595	Maint of Line Transformers	2,172	2,359	2,234	2,295	1,708	2,243	165	2,035	181	203	206	206	206	206

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

25

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33

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35

36

37

38 39

44

45

922

923

924

925

926

457

927

928

929

930

931 Rents

924.2

Admin Expense Transfer

Storm Restoration Expense

Regulatory Commission-Exp

Admin & General-Operations

Total O&M - Base Recoverable

Total O&M - Clause Recoverable

Allocated Employee Benefits Offset

Outside Services

Property Insurance

Injuries & Damages

Pension & Benefits

General and Admin

Duplicate Charges-Cr

Misc. Expenses

932 Maint of General Plant

2

24,160

17,556

7,100

44,231

4,860

(1,559)

(13,687)

19,690

355,064

789,749

2,198,599

157,207

33,060

15,632

307,950

7,915

21,244

4,835

(1,762)

(12,152)

23,872

502,746

926,021

1,869,341

30,228

16,202

303,595

8,143

42,513

(1,581)

(13,866)

22,346

515,714

930,238

1,954,857

27,418

17,485

157,057

10,772

42,059

4,751

(1,963)

(11,808)

21,612

0

391,550

848,105

2,137,501

SCHEDU	LE C-6			BUDGETED VER	SUS ACTUAL O	PERATING REVI	ENUES AND EX	PENSES							Page 4	of 5
COMPAN	PUBLIC SERVICE COM NY: Duke Energy Floric NO: 20240025-EI		re	f the test year is evenues and ex nd the forecast	penses by prim	nary account for	r a historical fiw					<u>X</u> <u>X</u>	Type of Data S Projected Test Projected Test Projected Test Prior Year Endo	Year 3 Ended Year 2 Ended Year 1 Ended		12/31/2027 12/31/2026 12/31/2025 12/31/2024
												<u>X</u>	Historical Year	Ended		12/31/2023
							(\$000)					_	Witness: O'Ha	ra, Aquilina, R.	Anderson, Sco	tt, Lloyd,
													Buck, Caldwell,	Quick, Panizza		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line A	ccount		2019	<u></u>	<u>202</u>	<u>20</u>	<u>202</u>	<u>21</u>	<u>202</u>	<u>.2</u>	<u>202</u>	<u>!3</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No.	No.	Account Title	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1		treet Lights & Signs	8,669	10,533	8,301	10,449	9,113	11,773	10,418	9,381	1,308	9,574	8,118	7,344	7,563	7,777
2	597 Maint of M		1,648	831	1,721	885	1,961	1,312	2,435	3,354	2,071	3,098	3,447	1,789	1,721	1,603
3	598 Maint of M	lisc Distrib Property	359	8	950	79	1,017	79	262	853	361	1,054	1,072	1,072	1,072	1,072
4	Distribution-	Maintenance	104,494	91,600	98,148	93,946	96,938	92,746	53,952	48,820	37,723	51,845	50,435	49,001	50,111	51,088
5 6	901 Supervisio	n	490	328	324	324	418	349	130	409	170	105	109	109	109	109
7	•	ding Expenses	4,055	1,618	4,961	1,740	1,872	2,125	1,048	1,394	869	209	241	241	241	241
8		Coll Expenses	43,847	42,798	46,357	38,119	43,891	36,296	55,516	55,969	58,748	59,492	58,645	62,056	64,576	67,232
9		ole Accounts	11,340	7,666	18,779	7,018	13,521	15,515	54,421	11,640	33,607	34,508	14,944	15,473	16,827	18,300
10		Accounts Exp	308	-	28	, -	16	, -	16	, -	, 3	-	-	-	-	-
11		counts-Operations	60,040	52,410	70,451	47,201	59,718	54,285	111,131	69,411	93,397	94,315	73,939	77,879	81,753	85,881
12	908 Customer	Assist Expense	0	-	-	-	-	-	1	-	2	-	-	-	-	-
13	909 Misc. Adve	ertising Expenses	101	-	121	-	173	-	144	-	201	500	500	893	523	523
14	910 Misc Cust	Serv & Info	1,805	2,930	1,023	1,835	1,211	2,109	2,584	4,116	15,926	2,439	2,711	3,244	2,857	2,969
15	Customer Se	rvice and Info-Operations	1,906	2,930	1,144	1,835	1,384	2,109	2,730	4,116	16,129	2,939	3,211	4,137	3,379	3,492
16																
17	911 Supervisio		0	-	-	-	-	-	-	-	0	-	-	-	-	-
18		ation & Selling	8,905	7,963	9,804	10,183	10,817	11,075	13,885	16,656	6,798	15,237	15,615	16,161	15,259	16,308
19	913 Advertising		150	174	79	8	122	8	191	78	232	220	537	537	537	537
20	916 Misc Sales	•	73	-	218	-	294	-	84	-	304	-	-	-	-	-
21 22	Sales-Operat	tions	9,128	8,136	10,101	10,190	11,232	11,083	14,160	16,734	7,334	15,457	16,152	16,698	15,796	16,845
23	920 Salaries Ge	en Off Employees	80,853	54,823	57,264	60,605	89,699	58,604	77,004	69,126	77,506	64,697	69,046	70,505	70,408	76,400
24	921 Office Sup	plies & Expenses	43,311	40,683	44,890	47,530	50,616	52,250	50,752	44,892	50,114	46,810	38,382	39,498	40,606	41,709
25	000 41 . 5	- ·	•				(0)		20		4.5	42	42	42	43	4.2

40 236 54 517 534 139 935 Maint of Structures 545 41 **Admin & General-Maintenance** 545 236 54 517 534 139 42 43 **Total O&M Excluding Fuel & Purch Power** 973,450 923,335 1,058,692 1,070,403 964,018 960,614 909,595 848,476 1,148,466 1,146,454 907,649 829,005 855,648 897,676

827,512

1,942,589

(0)

32,477

16,679

157,207

8,363

40,290

(1,353)

5,148

(1,319)

(13,729)

22,840

377,456

822,695

1,848,826

37,719

17,611

170,218

14,418

13,583

499

4,993

(1,315)

(10,933)

22,084

409,191

38

25,241

22,707

65,790

8,266

5,179

5,512

(1,677)

(6,261)

20,455

259,205

659,190

2,773,745

(26)

34,001

20,888

67,867

1,358

29,774

6,165

(1,461)

(4,932)

19,668

301,120

740,064

2,755,583

0

45

32,487

20,936

365,936

7,612

859

7,120

(1,202)

(7,616)

22,621

576,419

965,955

3,005,705

43

23,436

24,718

113,133

7,320

14,974

7,288

(1,696)

(12,090)

25,343

309,899

706,439

3,167,556

42

23,695

22,311

343,600

6,813

11,449

7,288

(1,640)

(11,495)

25,426

538,998

956,640

3,519,744

43

26,999

24,718

7,320

42,124

6,940

(1,696)

(12,090)

25,325

230,698

652,644

1,976,166

43

28,980

24,718

7,320

26,138

6,053

(1,696)

(12,090)

25,325

214,795

625,523

2,125,592

43

27,876

24,718

7,320

59,614

7,573

(1,696)

(12,090)

25,325

256,792

693,514

1,879,034

Total O&M 2,572,548 46 2,985,606 2,988,347 2,795,362 2,885,095 2,770,101 2,671,521 3,495,647 3,432,934 3,971,660 4,476,384 3,873,994 2,751,115 2,628,810 **Supporting Schedules:** Recap Schedules: C-9, C-33, C-36

SCHEDULE C-6			BUDGETED VE	RSUS ACTUAL (OPERATING RE	VENUES AND EX	KPENSES							Page 5	5 of 5
FLORIDA PUBLIC SERVICE CO	OMMISSION	Explanation:	If the test year	is projected, p	rovide the bud	lgeted versus ac	tual operating					Type of Data	Shown:		_
			revenues and e	expenses by pri	mary account f	for a historical fi	ve year period					X Projected Tes	t Year 3 Ended		12/31/2027
COMPANY: Duke Energy Flo	rida, LLC		and the forecas		-							X Projected Tes	t Year 2 Ended		12/31/2026
					,	, ,						X Projected Tes	t Year 1 Ended		12/31/2025
DOCKET NO: 20240025-EI												X Prior Year End	ded		12/31/2024
												X Historical Yea	r Ended		12/31/2023
						(\$000)						Witness: O'H	ara, Aquilina, R.	. Anderson, Sc	ott, Lloyd,
												Buck, Caldwel	l, Quick, Panizza	Ì	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line	Account		2019		202		202		202		202		<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
No.	No.	Account Title	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget
1																
2	403	Depreciation	492,158	525,429	541,186	569,504	586,910	612,761	832,399	792,898	900,840	937,107	1,005,084	1,074,754	1,152,804	1,203,818
3		Depreciation	492,158	525,429	541,186	569,504	586,910	612,761	832,399	792,898	900,840	937,107	1,005,084	1,074,754	1,152,804	1,203,818
4	404	Amort of Limited Term Plant-Software	25,662	-	31,459	-	35,290	-	36,934	-	41,330	-	-	-	-	-
5	406	Amort of Acq Adjustment	92	-	92	-	92	-	92	-	92	-	-	-	-	-
6	407	Meter Amortization	2,474	-	6,279	-	6,499	6,278	6,651	6,281	6,145	6,281	6,281	6,281	6,281	4,002
7	407	Reg Debit - SPP DEF					3,406		15,140	-	14,910	20,035	(38,761)	(0)	0	0
8	407	EVSC deferral amortization	-	-	-	-	-	-	2,323	-	2,761	2,559	2,559	1,851	-	-
9	407	Vision Florida Amortization	-	-	-	-	-	-	-	-	-	1,074	1,074	1,641	1,641	1,641
10	407	Dynegy Reg Debits-FERC 407.3	432	-	420	-	149	-	-	-	(14)	-	-	-	-	-
11	407	Storm Cost Reg Asset Amort	-	-	-	-	-	-	1,655	-	1,655	581	581	581	-	-
12	407	Reg Debit - Nucl Cost Recovery	43,520	43,159	-	-	-	-	-	-	-	-	-	-	-	-
13	407	Reg Debit - ECRC O&M Def	5,444	6,777	(10,535)	(11,675)	(4,352)	(4,380)	(109)	346	(936)	370	(0)	(0)	0	0
14	407	Amortization - Storm Exp -WHSE	65	-	65	-	65	-	65	-	65	-	-	-	-	-
15	407	Amort Rate Case Expense	-	-	-	-	<u>-</u>	-	-	234	-	234	234	234	-	-
16	407	Amort Coal Ash Spend - Whisale					1,540		447	-	649	-	-	-	-	-
17	407	DEF CR4&5 Accelerated Deprec	50,000	50,000	50,000	50,000	50,000	50,000	0	-	-	-	-	-	-	-
18	407	CR South Reg Asset Amort	14,249	-	14,249	14,249	80,592	74,723	546	-	-	-	-	-	-	-
19	407	Customer Connect Reg Asset Amort	4.0							- (2.275)	-	5,513	5,513	5,513	5,513	5,513
20	407	Amortization Misc	10	-	22	-	61	-	7	(2,376)	5,457	-	-	-	-	-
21	407	CCR - Ridge and FPD PPA Buyout Amort	12,526	- (5.100)	13,069	12,943	13,069	12,960	13,069	13,126	13,069	13,069	6,551	6,551	6,551	6,551
22	407	FL Deferred Capacity Exp-Credit	-	(6,108)	-	(877)	-	(12,301)	-	- (424.046)	-	-	- (0)	-	-	- (0)
23	407	FL Deferred Fuel Exp- Credit	-	(57,681)	-	(25,948)	-	(50,701)	-	(134,946)	-	Ü	(0)	0	0	(0)
24	407	CCR - ISFSI Amortization	- (0)	-	- (0)	-	-	-	-	-	-	-	-	4,821	4,821	4,821
25	407	FL Emission Auc Proc Amort	(0)	- /11 117\	(0)	- (7.001)	-	- (2.050)	-	- (2.212)	-	- (2.140)	- (270)	-	- 0	- (0)
26 27	407	Reg Credit - ECRC O&M Def	-	(11,117)	-	(7,091)	-	(3,059)	-	(2,213)	- (1.41.000)	(2,149)	(370)	0	0	(0)
27	407	DOE Settlement Reg Liab Amort							(14 (01)		(141,000)	(125,057)	(47,943)	- 2.01 <i>6</i>	- 2.016	- 2.016
28	407	Fossil Dismantlement Deferral\Amort Amortization	154,473	25,031	105,120	31,602	186,412	73,521	(14,691) 62,128	- /110 E49)	(15,409)	(16,279) (93,767)	(16,279) (80,560)	3,816 31,290	3,816 28,624	3,816 26,345
29 30		Total Depreciation & Amortization	646,631	550,459	646,306	601,106	773,322	686,282	894,527	(119,548) 673,349	(71,227) 829,613	843,340	924,524	1,106,044	1,181,428	1,230,163
31		Total Depreciation & Amortization	040,031	330,433	040,300	001,100	773,322	000,202	034,327	073,343	029,013	645,540	324,324	1,100,044	1,101,420	1,230,103
32	408	Taxes Other Than Income Taxes	390,141	412,413	379,381	399,141	382,655	403,632	420,986	455,160	479,388	535,275	532,026	497,023	518,110	532,791
33		Other Taxes	390,141	412,413	379,381	399,141	382,655	403,632	420,986	455,160	479,388	535,275	532,026	497,023	518,110	532,791
34		Office Tunes	330,141	412,413	373,301	333,141	302,033	403,032	420,300	455,100	475,500	333,273	332,020	457,023	310,110	332,731
35	411	Accretion Expense	1,564	1,948	1,139	1,654	474	1,458	227	988	89	_	_	_	_	_
36		Accretion Expense	1,564	1,948	1,139	1,654	474	1,458	227	988	89	-	-	-	-	-
37		Accidion Expense	1,504	1,540	1,133	1,034	7/7	1,430	227	300	03					
38	409	Current Income Tax Exp	(41,724)	4,484	163,259	79,691	(97,820)	61,903	(72,002)	133,954	344,165	403,267	327,438	72,734	61,080	(38,840)
39	410	•	941,481	148,878	685,445	96,062	814,957	168,441	881,610	138,643	694,522	(128,268)	(39,680)	178,831	180,310	266,452
40	411		(762,463)	-	(664,634)	-	(531,970)	(50,412)	(598,281)	(51,310)	(785,041)	(66,037)	(79,753)	(88,791)	(120,758)	(143,263)
41		Income Tax	137,294	153,362	184,069	175,754	185,166	179,933	211,327	221,287	253,646	208,962	208,004	162,774	120,633	84,349
42		Operating Expense	4,161,235	4,106,530	4,006,257	4,062,750	4,111,718	3,942,825	5,022,713	4,783,720	5,534,396	6,063,960	5,538,548	4,516,956	4,448,981	4,419,851
43		Net Operating Income	927,498	952,114	1,037,155	1,027,455	1,000,129	1,001,515	1,181,320	1,145,481	1,365,753	1,282,205	1,333,931	1,264,928	1,303,119	1,323,086
.0		L - L - L - L - L - L - L - L - L	527,155		_,,	_,=_,,	_,	_,	_,	_,,	_,,	_,,	_,	_,,,,	_,	_,===,===

Supporting Schedules: Recap Schedules: C-9, C-33, C-36

FLORIDA PUBLIC S	SERVICE COMMISSION		E	xplanation:	If the reque	sted revenue	requiremen	its are based	on a		7	Type of Data S	hown:	
					historical te	st year, provi	ide actual mo	onthly operat	tion and		<u>X</u>	Projected Test	Year 3 Ended	12/31/2027
COMPANY: Duke	Energy Florida, LLC				maintenand	e expense by	primary acc	ount for the	test year.		<u>X</u>	Projected Test	Year 2 Ended	12/31/2026
DOCKET NO.: 202	240025-EI										_	Projected Test Prior Year End Historical Year	ed	12/31/2025 12/31/2024 12/31/2023
												Witness: N A		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct														
No. No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1													·	

This schedule is not applicable since the test years are projected and not historical.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the changes in primary accounts that exceed 1/20th of	Type of Data Shown:	
	one percent (.0005) of total operating expenses and ten percent	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	from the prior year to the test year. Quantify each reason for	Projected Test Year 2 Ended	12/31/2026
	the change.	Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023

(\$000)

Witness: Loyd, R. Anderson, Buck, Caldwell

Color Colo								O'Hara	ı, Panizza, Quick, Scott
Test Year Prior Year Increase/(Ocerase) Reasons No. No. Account Title 12/31/2027 12/31/2026 C3) - (a) (s)/(4) (s)/(4) for changes (c) - (c)		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line Acct. No. Account Title 12/31/2025 Bended (3)-(4) Collars (5)/(4) Percent (6)-(5)/(4) Reasons (7)/(4) Percent (7)-(4) Reasons (7)-(4) Percent (7)-(4) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
No. No. Account Title 12/31/2027 12/31/2026 (3) - (4) (5)/(4) (for changes 1 1 1 1 1 1 1 1 1	Line	Acct.						Reasons	
1 0555000 Purchase Power-Recoverable 126,793 168,239 (41,446) -25% (A) 2 2 3 0512100 Maint Of Boiler Plant 367 4,421 (4,053) -92% (B) 4 5 0549000 Misc Oth Power Gen Exps 35,848 31,179 4,669 15% (C) 6 7 0588100 Misc Distribution Exp 28,132 25,190 2,942 12% (D) 8 9 0926000 Pension & Benefits 59,614 42,124 17,490 42% (E) 10 0407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 11 0407115 Income Tax 84,349 120,633 (36,284) -30% (G) 14 15 16 17 18 18 19 20 21 22 23 24 24 25 25 25 25 26 26 27 28 29 30 30 31			Account Title			(3) - (4)	(5)/(4)		
2									
3 0512100 Maint Of Boiler Plant 367 4,421 (4,053) -92% (B) 4 0549000 Misc Oth Power Gen Exps 35,848 31,179 4,669 15% (C) 6 0 0588100 Misc Distribution Exp 28,132 25,190 2,942 12% (D) 8 0 0926000 Pension & Benefits 59,614 42,124 17,490 42% (E) 10 0 0407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 11 0409+410+411 Income Tax 84,349 120,633 (36,284) -30% (G) 15 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	2					, , ,		• •	
Misc Oth Power Gen Exps 35,848 31,179 4,669 15% (C)		0512100	Maint Of Boiler Plant	367	4,421	(4,053)	-92%	(B)	
6					•	, ,		, ,	
6	5	0549000	Misc Oth Power Gen Exps	35,848	31,179	4,669	15%	(C)	
7 0588100 Misc Distribution Exp 28,132 25,190 2,942 12% (D) 8 9 0926000 Pension & Benefits 59,614 42,124 17,490 42% (E) 10 0407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 13 409 + 410 + 411 Income Tax 84,349 120,633 (36,284) -30% (G) 15 16 17 18 18 19 19 19 19 19 19			р.	,-	-, -	,		(-/	
8 9 0926000 Pension & Benefits 59,614 42,124 17,490 42% (E) 11 0407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 12 1 409 + 410 + 411 Income Tax 84,349 120,633 (36,284) -30% (G) 14 15 16 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19		0588100	Misc Distribution Exp	28.132	25.190	2.942	12%	(D)	
9 0926000 Pension & Benefits 59,614 42,124 17,490 42% (E) 10 10 407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 12 13 409 + 410 + 411 Income Tax 84,349 120,633 (36,284) -30% (G) 15 16 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19						_,		(-)	
10		0926000	Pension & Benefits	59.614	42.124	17.490	42%	(E)	
11 0407115 Meter Amortization 4,002 6,281 (2,279) -36% (F) 12 409+410+411 Income Tax 84,349 120,633 (36,284) -30% (G) 14 15 16 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19				,-	,	,		()	
12		0407115	Meter Amortization	4.002	6.281	(2.279)	-36%	(F)	
13 409 + 410 + 411 Income Tax 84,349 120,633 (36,284) -30% (G) 14				,	-, -	() - /		()	
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		409 + 410 + 411	Income Tax	84.349	120.633	(36.284)	-30%	(G)	
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		105 - 110 - 111	cc.	0.1,0.13	120,000	(55)25.)	30,0	(0)	
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31									
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31									
18 19 20 21 22 23 24 25 26 27 28 29 30 31									
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FLOR	IDA PU	BLIC SERVICE COMMISSION	· ·	ovide the changes in pri	•	· ·	,	Type of Data Shown:	12/21/2027
COM	PANY: [Duke Energy Florida, LLC	pe	one percent (.0005) of t rcent from the prior yea ison for the change.			_	 Y Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended 	12/31/2027 12/31/2026 12/31/2025
DOC	KET NO.	: 20240025-EI	ice	son for the change.			- -	Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
				(\$000)				Witness: Loyd, R. Anderson, Bucl O'Hara, Panizza, Quick, Scott	k, Caldwell
	(1)	(2)	(2)	(3)	(4)	(5)	(6)		
			Test Year	Prior Year	Increase/(
Line	Acct.		Ended	Ended	Dollars	Percent	Reasons		
No.	No.	Account Title	12/31/2027	12/31/2026	(3) - (4)	(5)/(4)	for changes	<u></u>	
1 2	(A)	Relates to purchase power costs rec	overed through DEF's luer	ciause					
3	(B)	The \$4.1M decrease is primarily driv	ven by a \$1.5M net decreas	e of base and outage O	&M for Anclote and	a \$1.3M net decr	ease of base and outage C	&M for Crystal River North.	
5	(C)	The \$4.7M increase is due primarily	to O&M associated with th	ne addition of new solar	stations placed in se	ervice.			
7 8	(D)	The \$2.9M increase is primarily drive	en by a \$1.6M increase rela	ated to joint use pole at	tachment maintenar	nce and a \$.7M in	crease related to new dist	ributed energy enablement and sto	orage equipment.
9 10	(E)	The \$17.5M increase primarily relate	es to an increase in savings	plan costs of \$2.5M, m	edical costs of \$3.3N	1, and pension no	on-service costs \$13.4M.		
11 12	(F)	The \$2.3M decrease relates to the 2	026 final year amortization	of NBV of DEF mobile i	meter reading assets	approved in the	2017 Settlement.		
13 14	(G)	The \$36.3M decrease primarily relat	tes to a decrease in pre-tax	income of \$14.1M, incr	reased PTCs of \$21.1	M, and increased	I ITC amortization of \$1M.		
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the changes in primary accounts that exceed 1/20th of	Type of Data Shown:	
	one percent (.0005) of total operating expenses and ten percent	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	from the prior year to the test year. Quantify each reason for	X Projected Test Year 2 Ended	12/31/2026
	the change.	Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023

(\$000)

Witness: Loyd, R. Anderson, Buck, Caldwell

				(5000)				ara, Panizza, Quick, Scott
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	,
	` ,	` '	Test Year	Test Year	Increase/(D	ecrease)	, ,	
Line	Acct.		Ended	Ended	Dollars	Percent	Reasons	
No.	No.	Account Title	12/31/2026	12/31/2025	(3) - (4)	(5)/(4)	for changes	
1	0501000	Fuel - Recoverable	146,877	121,012	25,866	21%	(A)	
2								
3 4	0555000	Purchase Power-Recoverable	168,239	287,444	(119,205)	-41%	(B)	
5 6	0557000	Deferred Fuel/Capacity Expense	0	15,803	(15,803)	-100%	(C)	
7 8	0512100	Maint Of Boiler Plant	4,421	12,521	(8,100)	-65%	(D)	
9 10	0514000	Maint Of Misc Steam Plant	5,616	1,954	3,662	187%	(E)	
11 12	0549000	Misc Oth Power Gen Exps	31,179	26,529	4,650	18%	(F)	
13 14	0926000	Pension & Benefits	42,124	26,138	15,986	61%	(G)	
15 40 16 17	09 + 410 + 411	Income Tax	120,633	162,774	(42,141)	-26%	(H)	
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19 20								
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Supporting Schedule: C-6 Recap Schedule:

FLOF	IDA PU	BLIC SERVICE COMMISSION		Provide the changes in prir	•			Type of Data Shown:	
COM	PANY: I	Duke Energy Florida, LLC	ţ	of one percent (.0005) of to percent from the prior yea eason for the change.			- -	Projected Test Year 3 Ended Yerojected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOC	KET NO.	: 20240025-EI					- -	_ Prior Year Ended _ Historical Year Ended	12/31/2024 12/31/2023
				(\$000)				Witness: Loyd, R. Anderson, Bud O'Hara, Panizza, Quick, Scott	ck, Caldwell
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	O Hara, Famizza, Quick, Scott	
	(-)	(=/	Test Year	Prior Year	Increase/		(0)		
Line	Acct.		Ended	Ended	Dollars	Percent	Reasons		
No.	No.	Account Title	12/31/2027	12/31/2026	(3) - (4)	(5)/(4)	for change	5	
1	(A)	Relates to fuel expenses recovered t	<u>' ' ' </u>		(5) (1)	(5)/(1)	ror onange		-
2	(, ,								
3	(B)	Relates to purchase power costs rec	overed through DEF's fue	el cost recovery clause.					
5	(C)	Relates to deferred fuel/capacity cos	sts associated with DEF r	ecovery clauses.					
7 8	(D)	The \$8.1M decrease is offset in FERO	C 511 and FERC 514. In to	otal, steam maintenance d	ecreases from 2025	to 2026.			
9 10	(E)	The \$3.7M increase is offset in FERC	account 511.						
11 12	(F)	The \$4.7M increase is due primarily	to O&M associated with	the addition of new solar	stations placed in s	ervice.			
13 14	(G)	The \$16.0M increase primarily relate	es to an increase in savin	gs plan costs of \$2.4M, me	edical costs of \$3.1	M, and pension non-se	ervice costs \$12.3M.		
15 16	(H)	The \$42.1M decrease primarily relat	tes to a decrease in pre-t	ax income \$10.2M and inc	creased PTCs of \$31	.4M.			
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation	: Provide the changes in primary accounts that exceed 1/20th of	Type of Data Shown:	
		one percent (.0005) of total operating expenses and ten percent	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC		from the prior year to the test year. Quantify each reason for	Projected Test Year 2 Ended	12/31/2026
		the change.	X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI			Prior Year Ended	12/31/2024
			Historical Year Ended	12/31/2023

(\$000)

Witness: Loyd, R. Anderson, Buck, Caldwell O'Hara, Panizza, Quick, Scott

							U'Ha	ara, Panizza, Quick, Scott
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
			Test Year	Prior Year	Increase/(De	ecrease)		
Line	Acct.		Ended	Ended	Dollars	Percent	Reasons	
No.	No.	Account Title	12/31/2025	12/31/2024	(3) - (4)	(5)/(4)	for changes	
1	0501000	Fuel - Recoverable	121,012	162,447	(41,435)	-26%	(A)	
2								
3	0555000	Purchase Power-Recoverable	287,444	488,562	(201,118)	-41%	(B)	
4								
5	0557000	Deferred Fuel/Capacity Expense	15,803	751,427	(735,624)	-98%	(C)	
6								
7	0512100	Maint Of Boiler Plant	12,521	2,714	9,807	361%	(D)	
8							4-1	
9	0549000	Misc Oth Power Gen Exps	26,529	20,185	6,344	31%	(E)	
10	05.55000	To a series of Floring Cuberra	(0)	0.270	(0.270)	4000/	(5)	
11	0565000	Transm of Elec By Others	(0)	8,278	(8,278)	-100%	(F)	
12 13	0923000	Outside Services	28,980	23,436	5,544	24%	(C)	
14	0923000	Outside Services	20,900	25,450	5,544	2470	(G)	
15	0924200	Storm Restoration Expense	0	113,133	(113,133)	-100%	(H)	
16	032 1200	Storm Restoration Expense	Ü	113,133	(113,133)	10070	(,	
17	0926000	Pension & Benefits	26,138	14,974	11,164	75%	(1)	
18			,	,	,		.,	
19	0407318	Reg Debit - SPP DEF	(0)	(38,761)	38,761	-100%	(J)	
20								
21	0407406	DOE Reimbursement - Amortization	0	(47,943)	47,943	-100%	(K)	
22								
23	0407424	ISFSI Amortization	4,821	0	4,821	0%	(L)	
24								
25	0407463	Fossil Dismantlement Deferral\Amort	3,816	(16,279)	20,095	-123%	(M)	
26								
27	409 + 410 + 411	Income Tax	162,774	208,004	(45,230)	-22%	(N)	
28								
29								
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FLOF	ORIDA PUBLIC SERVICE COMMISSION MPANY: Duke Energy Florida, LLC		Explanation: Pro	ovide the changes in prin	nary accounts that	exceed 1/20th	Type of Data Shown:	
		Duke Energy Florida, LLC : 20240025-El	pe	one percent (.0005) of to ercent from the prior year ason for the change.			Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024
							Historical Year Ended	12/31/2023
				(\$000)			Witness: Loyd, R. Anderson, Bu O'Hara, Panizza, Quick, Scott	ick, Caldwell
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	
			Test Year	Prior Year	Increase/	(Decrease)		
Line	Acct.		Ended	Ended	Dollars	Percent	Reasons	
No.	No.	Account Title	12/31/2027	12/31/2026	(3) - (4)	(5)/(4)	for changes	
1	(A)	Relates to fuel expenses recovered t	hrough DEF's fuel cost rec	overy clause				
2 3	(B)	Relates to purchase power costs reco	overed through DEE's fuel	cost recovery slaves				
4	(D)	Relates to purchase power costs reco	overed tillough DLI 3 luei	cost recovery clause				
5	(C)	Deferred fuel/capacity costs associat	ted with DEE recovery clau	ISAS				
6	(0)	Deferred racificapacity costs associat	ied With DEF recovery class					
7	(D)	The \$9.8M increase is due to the 202	24 forecast reflecting lowe	er than expected cost of c	outages.			
8	(-)							
9	(E)	The \$6.3M increase is due primarily	to O&M associated with tl	he addition of new solar	stations placed in s	ervice.		
10								
11	(F)	The \$8.3M decrease is due to ending	g costs for transmission of	f electric by others for the	e DEF Osprey plant	in 2024.		
12								
13	(G)	The \$5.5M increase primarily relates	to \$1M of fleet advisory s	services and \$2.9M for in	tial setup for EV Of	f Peak Credit services		
14								
15	(H)	The \$113.1M decrease is due to stor	m cost amortization assoc	ciated with hurricanes Els	sa, Eta, Isaias, Nicol	e and tropical storm F	red pursuant to FPSC Order PSC-2023-0111-PCO-EI.	
16	(1)	The 644 284 increase of small contains		l	- d'a-d a-ada a (62 0			
17	(1)	The \$11.2M increase primarily relate	es to an increase in savings	s plan costs of \$2.3M, me	edical costs of \$2.9	M, and pension non-s	ervice costs \$7./M.	
18	(1)	Deferred storm protection plan costs	s associated with DEEs CDI) raceyony elayes				
19 20	(1)	Deferred storm protection plan costs	s associated with DEFS 3PF	recovery clause.				
21	(K)	The \$47.9M increase relates to the p	orior year amortization of t	the DOE award nursuant	to Order No. DSC E	PSC-2021-0202-AS-FII		
22	(14)	The 547.5W increase relates to the p	onor year amortization or t	the DOL award pursuant	to Order No. 1 3C 1	JC-2021-0202-AJ-LO	•	
23	(L)	The \$4.8M increase relates to first ve	ear amortization of deferr	ed ISFSI costs through the	e Capacity Cost Re	covery Clause pursuar	nt to Order No. PSC PSC-2021-0202-AS-EU.	
24	(-/	.,				,		
25	(M)	The \$20.1M increase relates to the 2	2024 final year deferral of	fossil dismantlement of \$	16.3M and the 20	25 first year amortizat	ion of \$3.8M pursuant to Order No. PSC PSC-2021-0202-A	5.
26	. ,		•					
27	(N)	The \$45.2M decrease primarily relat	es to a decrease in pre-tax	cincome \$36.3M and inc	reased PTCs of \$9.	3M.		
28								
29								
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FLORIDA PUBLIC SERVICE COMMISSION	ORIDA PUBLIC SERVICE COMMISSION		rovide a schedule	e showing the chan	ge in cost, by Fui	nctional Group,		Type of Data Show	n:	
COMPANY: Duke Energy Florida, LLC		fo	or the last five ye	ars.			_	Projected Test Year Projected Test Year Projected Test Year	r 2 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET NO: 20240025-EI							_	Prior Year Ended		12/31/2024
								Historical Year End		12/31/2023
					(\$000)			Witness: Aquilina,		tt, Lloyd, Buck,
								Caldwell, Quick, Pa		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line		2019	2020		2021		2022		2023	
No. Description of Functional Group	Type of Cost	Dollars	Dollars	% Change	Dollars	% Change	Dollars	% Change	Dollars	% Change
1 Fuel Expense & Purchase Power	Variable	2,012,156	1,736,670	-13.7%	1,806,083	4.0%	2,586,052	43.2%	2,823,194	9.2%
2 Energy Conservation (ECCR)	Semi-Variable	98,820	116,366	17.8%	118,258	1.6%	97,450	-17.6%	108,837	11.7%
3 Environmental (ECRC)	Semi-Variable	26,437	16,272	-38.5%	18,239	12.1%	7,262	-60.2%	7,356	1.3%
4 Storm Protection Plan (SPPCRC)	Semi-Variable	0	0	0.0%	0	0.0%	64,816	0.0%	66,319	2.3%
5 Nuclear Cost (NCRC)	Semi-Variable	88	33	-62.6%	9	-72.5%	3	-71.2%	0	-100.0%
6 Production	Semi-Variable	169,472	154,953	-8.6%	151,745	-2.1%	174,658	15.1%	157,340	-9.9%
7 Transmission	Semi-Variable	50,192	37,932	-24.4%	44,389	17.0%	35,230	-20.6%	29,621	-15.9%
8 Distribution	Semi-Variable	165,272	148,640	-10.1%	149,336	0.5%	100,501	-32.7%	85,577	-14.8%
9 Customer Account Expense	Semi-Variable	60,040	70,451	17.3%	59,718	-15.2%	111,131	86.1%	93,397	-16.0%
10 Customer Service & Sales	Semi-Variable	11,033	11,245	1.9%	12,616	12.2%	16,889	33.9%	23,463	38.9%
11 Administrative & General	Semi-Variable	235,038	194,850	-17.1%	239,490	22.9%	233,788	-2.4%	210,621	-9.9%
12 A & G- Storm Restoration	Semi-Variable	157,057	307,950	96.1%	170,218	-44.7%	67,867	-60.1%	365,936	439.2%
13 Depreciation & Amortization	Fixed	646,631	646,306	-0.1%	773,322	19.7%	894,527	15.7%	829,613	-7.3%
14 Taxes Other Than Income	Semi-Variable	390,141	379,381	-2.8%	382,655	0.9%	420,986	10.0%	479,388	13.9%
15 Accretion Expense	Variable	1,564	1,139	-27.2%	474	-58.4%	227	-52.2%	89	-60.6%
16 Income Taxes	Variable	137,294	184,069	34.1%	185,166	0.6%	211,327	14.1%	253,646	20.0%
17 Interest (w/o AFUDC)	Variable	300,292	300,810	0.2%	296,316	-1.5%	340,855	15.0%	392,135	15.0%
18		,	•		,		,		•	
19										
20										
21										
22 Total		4,461,528	4,307,067	-3.5%	4,408,035	2.3%	5,363,568	21.7%	5,926,531	10.5%
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FLORIE	DA PUBLIC SERVICE COMMISSION	Explanation:	Provide a detailed breakdown of rate co consultant, attorney, engineer or other		<u>X</u>	Type of Data Shown: Projected Test Year 3 Ended	12/31/2027		
СОМР	ANY: Duke Energy Florida, LLC		case.				<u>X</u> <u>X</u>	Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2026 12/31/2025 12/31/2024 12/31/2023
DOCK	ET NO.: 20240025-EI			(\$000)	<u> </u>	Witness: Olivier	, , , , , ,		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Counsel,				Travel		Total	Type of
Line		Consultant,	Specific	Fee	Basis	Expenses	Other	(4+6+7)	Services
No.	Vendor Name	Or Witness	Services Rendered	(\$)	Of Charge	(\$)	(\$)	(\$)	(a)
1									
2 V	arious	Consultant and Witness	Outside Professional Consultants	\$559	Contract			\$559	A, B, O
3 To	otal Outside Consultants							\$559	
4									
5 Va	arious	Counsel	Legal Services	\$1,600	Contract			\$1,600	L
6 To	otal Outside Legal Services							\$1,600	
7									
	arious		Administrative and Other	\$354	Time Recording			\$354	A, O
	arious		Travel Expenses		Estimates	\$110		\$110	A, B, C, L, O, R, S
	otal Support							\$464	
11		(0)							
12 (a 13) Place the appropriate letter(s) in colu A = Accounting	ımn (9)							
14	B = Cost of Capital								
15	C = Engineering								
16	L = Legal								
17	O = Other								
18	R = Rate Design								
19	S = Cost of Service								
20									

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

Rate Case	Total Expenses (\$)	Rate Order Date	Amortization Period	Unamortized Test Year Amount Amortization (\$) (\$)	
21 22	\$2,623	N/A	3 Years	\$2,623 \$874	

23 NOTE 2: DEF is requesting that projected rate case expenses for this case be included in the calculation of DEF's 2025 base rates through an amortization of the total cost of this proceeding over the three test periods, 2025-2027.

24 25

26

27

Supporting Schedules:

FLOI	RIDA PUBLIC SERVICE COMMISSION	Explanation: Prov	ide the following information	concerning bad debts for the	Туре	of Data Shown:		
Duk	e Energy Florida, LLC		•	and the test year. In addition,		cted Test Year 3 Ended cted Test Year 2 Ended	12/31/2027 12/31/2026	
Duki	e chergy Florida, LLC	·	ide a calculation of the bad di nsion Factor.	ebt component of the Revenue		cted Test Year 1 Ended	12/31/2025	
DOC	CKET NO.: 20240025-EI	Схра	iisioii ractoi.		<u>x</u> Prior	12/31/2024		
					X Histo	X Historical Year Ended		
			(\$000)					
		(-)	4-3			ess: Quick	-	
	(1)	(2)	(3)	(4)	(5)	(6)		
			Gross Revenues	Adjustments		Bad Debt		
		Write-Offs	From Sales of	to Gross	Adjusted	Factor		
Line		(Retail)	Electricity	Revenues	Gross	(2)/(5)		
No.	Year	See Note 1	(Retail)	(Specify)	Revenues	See Note 2		
1	2020	13,698	4,563,927	0	4,563,927	0.00300		
2	2021	12,891	4,646,648	0	4,646,648	0.00277		
3	2022	34,195	5,419,632	0	5,419,632	0.00631		
4	2023	42,184	6,437,722	0	6,437,722	0.00655		
5	Total	102,968	21,067,929	0	14,630,207	0.00704		
6	2025 Test Year	15,473	5,495,587	0	5,495,587	0.00282		
7	2026 Test Year	16,827	5,442,324	0	5,442,324	0.00309		
8	2027 Test Year	18,300	5,418,721	0	5,418,721	0.00338		

⁹ Note 1: Column 2 represents the net of bad debts written off and recoveries.

¹⁰ Note 2: The Bad Debt Factor presented in Column 6 represents the bad debt component of the Revenue Expansion Factor.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of jurisdictional administrative, general,	Type of Data Shown:	_
	customer service, R & D, and other miscellaneous expenses by	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	category and on a per customer basis for the test year and the	Projected Test Year 2 Ended	12/31/2026
	most recent historical year.	Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI	·	Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

Witness: Aquilina, Buck, Caldwell, Olivier, Quick

	(1)	(2)	(3)	(4)	(5)
		Test Year	Historical Year	Difference	Percent
Line	Jurisdictional Administrative Expenses	Ended 12/31/27	Ended 12/31/23	(2)-(3)	Increase/(Decrease)
No.	Excluding Recoverable Conservation	(\$000)	(\$000)	(\$000)	(4)/(3)
1 CU	STOMER ACCOUNTS EXPENSES (901-905)	85,881	93,386	(7,505)	(8.04%)
3 CU 4	STOMER SERVICE & INFORMATION EXPENSES (907-910)	3,492	16,129	(12,637)	(78.35%)
5 SA	LES EXPENSES (911-919)	16,845	7,334	9,511	129.68%
6 7 AD 8	MINISTRATIVE & GENERAL (920-929 & 931-935)	260,869	573,208	(312,339)	(54.49%)
9 MI	SCELLANEOUS GENERAL EXPENSES (930)	(11,767)	(7,370)	(4,397)	(59.65%)
10					
11 TO	TAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	355,320	682,686	(327,366)	(47.95%)
12 13 AV 14	ERAGE NUMBER OF RETAIL CUSTOMERS	2,104	1,968	135	6.88%
15 AD	MINISTRATIVE EXPENSE PER RETAIL CUSTOMER	168.91	346.86	(177.95)	(51.30%)
16 17					

Supporting Schedules: C-4, C-13 Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of jurisdictional administrative, general,	Type of Data Shown:	
	customer service, R & D, and other miscellaneous expenses by	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	category and on a per customer basis for the test year and the	X Projected Test Year 2 Ended	12/31/2026
	most recent historical year.	Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

Witness: Aquilina, Buck, Caldwell, Olivier, Quick

	(1)	(2)	(3)	(4)	(5)
Line	Jurisdictional Administrative Expenses	Test Year Ended 12/31/26	Historical Year Ended 12/31/23	Difference (2)-(3)	Percent Increase/(Decrease)
No.	Excluding Recoverable Conservation	(\$000)	(\$000)	(\$000)	(4)/(3)
1 CU	USTOMER ACCOUNTS EXPENSES (901-905)	81,753	93,386	(11,633)	(12.46%)
3 CU 4	USTOMER SERVICE & INFORMATION EXPENSES (907-910)	3,379	16,129	(12,749)	(79.05%)
5 SA	ILES EXPENSES (911-919)	15,796	7,334	8,462	115.39%
6 7 AD 8	DMINISTRATIVE & GENERAL (920-929 & 931-935)	235,478	573,208	(337,730)	(58.92%)
9 MI	ISCELLANEOUS GENERAL EXPENSES (930)	(11,768)	(7,370)	(4,398)	(59.67%)
	OTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	324,638	682,686	(358,048)	(52.45%)
	/ERAGE NUMBER OF RETAIL CUSTOMERS	2,070	1,968	102	5.16%
14 15 AC	OMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	156.85	346.86	(190.01)	(54.78%)
16 17					

Supporting Schedules: C-4, C-13

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of jurisdictional administrative, general,	Type of Data Shown:	-
	customer service, R & D, and other miscellaneous expenses by	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	category and on a per customer basis for the test year and the	Projected Test Year 2 Ended	12/31/2026
	most recent historical year.	X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

Witness: Aquilina, Buck, Caldwell, Olivier, Quick

	(1)	(2)	(3)	(4)	(5)
		Test Year	Historical Year	Difference	Percent
Line	Jurisdictional Administrative Expenses	Ended 12/31/25	Ended 12/31/23	(2)-(3)	Increase/(Decrease)
No.	Excluding Recoverable Conservation	(\$000)	(\$000)	(\$000)	(4)/(3)
1 2	CUSTOMER ACCOUNTS EXPENSES (901-905)	77,879	93,386	(15,507)	(16.61%)
3	CUSTOMER SERVICE & INFORMATION EXPENSES (907-910)	4,137	16,129	(11,991)	(74.35%)
5 6	SALES EXPENSES (911-919)	16,698	7,334	9,364	127.68%
	ADMINISTRATIVE & GENERAL (920-929 & 931-935)	220,039	573,208	(353,169)	(61.61%)
	MISCELLANEOUS GENERAL EXPENSES (930)	(11,771)	(7,370)	(4,401)	(59.71%)
	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	306,982	682,686	(375,704)	(55.03%)
13	AVERAGE NUMBER OF RETAIL CUSTOMERS	2,035	1,968	67	3.41%
	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	150.83	346.86	(196.03)	(56.52%)
16 17					

_31 Supporting Schedules: C-4, C-13 Recap Schedules:

FLORIDA PUB	LIC SERVICE COMMISSION	Explanation:	Provide a schedule of charges to	o Account 930.2		Type of Data Shown:	
			(Miscellaneous General Expense	es) by type of charge for	<u>.</u>	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC			the most recent historical year.	Aggregate all charges that	_	Projected Test Year 2 Ended	12/31/2026
			do not exceed \$100,000 and all	similar charges that	_	Projected Test Year 1 Ended	12/31/2025
DOCKET NO. 2	20240025-EI		exceed \$100,000.			Prior Year Ended	12/31/2024
					<u>.</u>	X Historical Year Ended	12/31/2023
			(\$000)			Witness: Aquilina	
	(A)		(B)	(C)	(d)		
Line			Electric	Jurisdicti	ional		
No.	Description		Utility	Factor	Amount		
1 Misc Ger	neral Expenses		(15.086)	0.96779	(14.60	10)	

Line	Electric	Jurisdict	ional
No. Description	Utility	Factor	Amount
1 Misc General Expenses	(15,086)	0.96779	(14,600)
2 Industry Association Dues	682	0.96779	660
3 Exp of Servicing Securities	90	0.96779	87
4 Dues To Various Organizations	487	0.96779	471
5 Director's Expenses	728	0.96779	705
6 Buy\Sell Transf Employee Homes	43	0.96779	42
7 Leased Circuit Charges - Other	0	0.96779	0
8 Research and Development	884	0.96779	855
9 General Expenses	11	0.96779	11
10			
11 Total Miscellaneous General Expenses	(12,161)	_	(11,769)
12			
13 Average Number of Customers	1,968		1,968
14			
15 Miscellaneous General Expenses Per Customer	(6.18)		(5.98)
16		_	

Supporting Schedules:

	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC			nation: Provide a schedule of advertising expe test year and the most recent historica advertising that is included in base rate	I year for each type of	<u>X</u>	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
City	DOCK	ET NO. 20240025-EI				_	Prior Year Ended	12/31/2024
Count Account Account Sub-Account Utility Electric Jurisdictional				(\$000)				
Number Sub-Account Sub-A		(1)	(2)	(3)	(4)		Withess. Buck, Office	
No. Number Title National No. Number No. Number No.		Account/	Account/	Electric	Jurisdicti	onal		
1 ACCOUNT 909 1,0000 523 2 909550 Informational & Instructional Advertising 523 1,0000 523 3 Total Account 909 523 523 5 ACCOUNT 913 0 6 7 913001 Advertising 537 (1) 0 8 Total Account 913 537 0 10 Total Account 930 4,640 (1) 0 13 Total Account 930 4,640 0 15 Total Advertising Expense 5,699 523 17 Total Advertising Expense 5,699 523 19 Oxida Advertising Expenses Per Customer 2,104 2,104 19 Oxida Advertising Expenses Per Customer \$2,71 \$0.25 21 Dia Advertising Expenses Per Customer \$2,71 \$0.25 21 Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 2 22 Company of the properties of the propert				Utility	Factor	Amount		
2 909650 Informational & Instructional Advertising 523 1,00000 523 3 100000 523 4 Total Account 909 523 523 523 523 6 ACCOUNT 913 7 913001 Advertising 537 (1) 0 9 Total Account 913 537 (1) 0 11 ACCOUNT 913 7 0 12 9 30150 General Advertising 4,640 (1) 0 13			Title					
4 Total Account 909 523 523 6 ACCOUNT 913 7 913001 Advertising 8 7 913001 Advertising 9 Total Account 913 10 11 ACCOUNT 930 12 930150 General Advertising 14 Total Account 930 15 Total Advertising Expense 16 Total Advertising Expense 17 2,104 18 Average Number of Customers 2,104 20 Advertising Expense Per Customer 21 Average Number of Lustomers 2,104 20 Advertising Expense Per Customer 21 23 24 25 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 33 34 34 34 34 34 34 34 34 34 34 34 34	2		Informational & Instructional Advertis	ing 523	1.00000	523		
6 ACCOUNT 913 7 9 13001 Advertising	4 T	otal Account 909		523	_	523		
9 101al Account 913		CCOLINT 913						
8 Total Account 913			Advertising	537	(1)	0		
11 ACCOUNT 930 12 930150 General Advertising 4,640 (1) 0 13								
11 ACCOUNT 930 12 930150 General Advertising Plane (1) 0 14 Total Account 930 (3) (4,640 (3) (3) (3) (3) (3) (3) (3) (3) (3) (3)		otal Account 913		537		0		
12 930150 General Advertising 4,640 (1) 0 13		CCOUNT 930						
14 Total Account 930			General Advertising	4,640	(1)	0		
15 Total Advertising Expense								
16 Total Advertising Expense		otal Account 930		4,640		0		
17 18 Average Number of Customers 19 20 Advertising Expenses Per Customer 21 22 23 24 25 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 29 30 31 31 32 33 34		otal Advertising Expense		5,699		523		
Advertising Expenses Per Customer Advertising Expenses Per Customer Advertising Expenses Per Customer Standard Standa								
Advertising Expenses Per Customer \$ \$0.25 21 22 23 24 25 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 29 30 31 32 34 34		verage Number of Customers		2,104		2,104		
21 22 23 24 25 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 29 30 31 31 32 33 34		dvertising Evnenses Per Custome	ar.	\$2.71		¢n 25		
22 23 24 25 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 29 29 29 29 29 29 29 29 29 29 29 29 29		divertising Expenses Fer Customi	=1	32.71	_	3 0.23		
24 (1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 26 27 28 29 30 31 32 33 34								
(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2 (2) Comparison of the control of the con								
26 27 28 29 30 31 32 33 34		(1) Amounts in these accounts r	elate to image huilding advertising and a	re removed from recoverable costs as reflected	on MER C-2			
27 28 29 30 31 32 33 34		(1) Amounts in these accounts in	erate to image building advertising and a	re removed from recoverable costs as reflected	OIT WITH C-2			
29 30 31 32 33 34	27							
30 31 32 33 34								
31 32 33 34								
33 34								
34								

Recap Schedules: C-12

Supporting Schedules: C-6, C-33

	DA PUBLIC SERVICE COMMISSION PANY: Duke Energy Florida, LLC	l Exp	lanation:	Provide a schedule of advertising expetest year and the most recent historical advertising that is included in base rate	I year for each type of		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
DOCK	ET NO. 20240025-EI			(\$000)		=	Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(3000)			Witness: Buck, Olivier	
	(1)	(2)		(3)	(4)	(5)		
	Account/	Account/		Electric	Jurisdict	ional		
Line	Sub-Account	Sub-Account		Utility	Factor	Amount	•	
No.	Number	Title						
	CCOUNT 909	Informational & Instructional Advert	ticina	F22	1 00000	523		
2	909650	Informational & Instructional Advert	using	523	1.00000	523		
	otal Account 909			523		523	•	
5								
	CCOUNT 913							
7	913001	Advertising		537	(1)	0		
8 0 T	otal Account 913			537	_	0	-	
10	otal Account 913			557		U		
	CCOUNT 930							
12	930150	General Advertising		4,640	(1)	0		
13					_		_	
	otal Account 930			4,640		0		
15	atal Advertising Evnence			5,699	_	523	-	
15	otal Advertising Expense			5,699		523		
	verage Number of Customers			2,070		2,070		
19					_		•	
20 A	dvertising Expenses Per Custome	r		\$2.75		\$0.25	_	
21					_		•	
22								
23								
24 25	(1) Amounts in these accounts re	late to image huilding advertising and	are remo	oved from recoverable costs as reflected	on MER C-2			
26	(1) Amounts in these accounts re	late to image building davertising and	are reme	oved from recoverable costs as reflected	OII WITH C 2			
27								
28								
29								
30								
31 32								
33								
34								
35								

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC			ation: Provide a schedule of advertising expen test year and the most recent historical advertising that is included in base rate	year for each type of	<u> </u>	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKE	ET NO. 20240025-EI					Projected Test Teal 1 Ended Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023 12/31/2023
			(\$000)				
	(1)	(2)	(3)	(4)	(5)	Witness: Buck, Olivier	
	Account/	Account/	Electric	Jurisdictio	onal		
Line	Sub-Account	Sub-Account	Utility	Factor	Amount		
No.	Number	Title					
2	CCOUNT 909 909650	Informational & Instructional Advertisin	ng 893	1.00000	893		
3 4 To	otal Account 909		893		893		
5							
6 A	CCOUNT 913 913001	Advertising	537	(1)	0		
8				(-) 			
	otal Account 913		537		0		
10	CCOUNT 930						
12	930150	General Advertising	4,640	(1)	0		
13		-					
	otal Account 930		4,640		0		
15 16 To	otal Advertising Expense		6,070		893		
17			2,000				
	verage Number of Customers		2,035		2,035		
19	dvertising Expenses Per Custome		\$2.98		\$0.44		
20 At	uvertising Expenses Fer Custome	:1	32.36	=	30.44		
22							
23							
24 25	(1) Amounts in these accounts re	plate to image huilding advertising and ar	e removed from recoverable costs as reflected	on MFR C-2			
26	(1) Amounts in these accounts in	clate to image ballang davertising and air	removed from recoverable costs as reflected	ON WITH C 2			
27							
28							
29 30							
31							
32							
33							
34 35							

Recap Schedules: C-12

Supporting Schedules: C-6, C-33

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC			t	Provide a schedule of advertising expetest year and the most recent historic advertising that is included in base rat	al year for each type of		Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended	12/31/2027 12/31/2026
DOC	KET NO. 20240025-EI			44			Projected Test Year 1 Ended X Prior Year Ended Historical Year Ended	12/31/2025 12/31/2024 12/31/2023
				(\$000)			Witness: Buck, Olivier	
	(1)	(2)		(3)	(4)	(5)	vvitiless. Buck, Oliviel	
	Account/	Account/		Electric	Jurisdio	ctional		
Line	Sub-Account	Sub-Account		Utility	Factor	Amount	_	
No.	Number	Title						
2	ACCOUNT 909 909650	Informational & Instructional Advert	tising	500	1.00000	50	0	
	Fotal Account 909		_	500	-	50	0	
5	ACCOUNT 913							
7	913001	Advertising		537	(1)		0	
8			_		- · ·		<u> </u>	
	Total Account 913			537			0	
10 11 /	ACCOUNT 930							
12	930150	General Advertising		4,640	(1)		0	
13			_		_		_	
	Total Account 930			4,640			0	
15 16]	Total Advertising Expense		-	5,677	=	50	0	
17	, , , , , , , , , , , , , , , , , , ,			-7-				
	Average Number of Customers		_	2,001	_	2,00	<u>1</u>	
19	Advanticina Evacaca Don Customa	_		ć2.9 <i>4</i>		ćo a	-	
20 7	Advertising Expenses Per Customer		=	\$2.84	=	\$0.2	<u>=</u>	
22								
23								
24 25	(1) Amounts in those accounts re	lata ta imaga huilding advortising and	l ara ramay	red from recoverable costs as reflecte	d on MED C 2			
25 26	(1) Amounts in these accounts re	late to image building advertising and	i are remov	red from recoverable costs as reflecte	u on wer C-2			
27								
28								
29 30								
31								
32								
33								
34 35								
33								

Recap Schedules: C-12

Supporting Schedules: C-6, C-33

COMP	OA PUBLIC SERVICE COMMISSI ANY: Duke Energy Florida, LLC	·	n: Provide a schedule of advertising expetest year and the most recent historica advertising that is included in base rate	_	Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025	
DOCKE	T NO. 20240025-EI					Prior Year Ended Historical Year Ended	12/31/2024 12/31/2023
			(\$000)			Thistorical real Ended	12,01,2020
	(1)	(2)	(3)	(4)	(5)	Witness: Buck, Olivier	
	(1)	(2)	(3)	(4)	(5)		
	Account/	Account/	Electric	Jurisdic		_	
Line	Sub-Account	Sub-Account	Utility	Factor	Amount		
No.	Number CCOUNT 909	Title					
2	909650	Informational & Instructional Advertising	201	1.00000	201		
3 4 To	otal Account 909		201	_	201	-	
5			201		201		
6 A	CCOUNT 913						
7	913001	Advertising	232	(1)	0		
8 0 Ta	otal Account 913		232	_	0	-	
10	ital Account 913		232		U		
	CCOUNT 930						
12	930150	General Advertising	4,545	(1)	0		
13				_		_	
	otal Account 930		4,545		0		
15 16 To	otal Advertising Expense		4,979	_	201	-	
17	Add Advertising Expense		٦,373		201		
	verage Number of Customers		1,968		1,968		
19				_		-	
	dvertising Expenses Per Custor	ner	\$2.53	=	\$0.10	=	
21							
22 23							
24							
	1) Amounts in these accounts	relate to image building advertising and are rer	moved from recoverable costs as reflected	l on MFR C-2			
26							
27							
28			,				
29 30							
31							
32							
33							
34							
35							

FLORIDA PUBLIC SERVICE	COMMISSION Explanation	n: Provide a schedule of industry associati			Type of Data Shown:	42/24/2027	
COMPANY: Duke Energy F	Florida IIC	service by organization for the test year year. Indicate the nature of each organi			<u>.x</u>	Projected Test Year 3 Ended Projected Test Year 2 Ended	
CONTINUE DAKE ENERGY	Torrus, EEC	\$10,000 may be aggregated.	ization. muividuai du	_	Projected Test Year 1 Ended	12/31/2025	
DOCKET NO.: 20240025-E	El	y10,000 may be aggregated.			_	Prior Year 1 Ended	12/31/2024
					_	_ Historical Test Year Ended	12/31/2023
			(\$000)			Witness: Buck, R. Anderson,	Scott, Lloyd,
	(1)	(2)	(3)	(4)	(5)	Quick, Olivier	
	(1)	(2)	(3)	(4)	(5)		
Line	Type of Service				lictional	=	
No.	or Vendor	Description of Service(s)	Electric Utility	Factor	Amount		
1 ELECTRIC POWER RES	· · ·	Professional/Business Association		0.97444	\$530		
2 ELECTRIC POWER RES	· · ·	Professional/Business Association		0.99408	218		
	SEARCH INSTITUTE (TRANSMISSION)	Professional/Business Association		0.99644	266		
	SEARCH INSTITUTE (IGS, Generation and Transmission Strategy, Corpora	-		0.97444	553		
5 EDISON ELECTRIC INS		Professional/Business Association		0.97444	665		
6 NORTH AMERICAN R	• •	Professional/Business Association	·	0.70656	1,123		
	COORDINATING COUNCIL (FRCC)	Professional/Business Association	·	0.70656	1,640		
	OWER COORDINATING GROUP	Professional/Business Association		0.70656	260		
9 SOUTHEASTERN ELEC		Professional/Business Association		0.70656	16		
	BER OF COMMERCE DUES <\$10K	Professional/Business Association		0.97444	95		
11 AGGREGATED ALL OT	THER DUES <\$10K	Professional/Business Association	11	0.97444	11		
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24						_	
25 Total Industry Associa	ation Dues		\$6,688		\$5,375		
26							
27 Average Number of C	Customers		2,103,660		2,103,660		
28						_	
29 Dues Per Customer			\$3.18		\$2.56	=	
30							
	ided in Industry Association Dues and excluded from net operating inco	me	\$0				
32							
33							
34							
35							
36							
27							

·	rovide a schedule of industry association y organization for the test year and the n			Type of Data Shown: Projected Test Year 3 Ended 12/31/2027			
COMPANY: Duke Energy Florida, LLC In	dicate the nature of each organization. I	ndividual dues less	than		Projected Test Year 2 Ended	12/31/2026	
DOCKET NO.: 20240025-EI	10,000 may be aggregated.			 Projected Test Year 1 Ended 12/31/2025 Prior Year 1 Ended 12/31/2024 Historical Test Year Ended 12/31/2023 			
		(\$000)		_	Witness: Buck, R. Anderson, S Quick, Olivier		
(1)	(2)	(3)	(4)	(5)			
Line Type of Service			Jurisdi	ctional			
No. or Vendor	Description of Service(s)	Electric Utility	Factor	Amount	-		
1 ELECTRIC POWER RESEARCH INSTITUTE (RRE)	Professional/Business Association	\$544	0.97447	\$530			
2 ELECTRIC POWER RESEARCH INSTITUTE (EHS)	Professional/Business Association	219	0.99407	218			
3 ELECTRIC POWER RESEARCH INSTITUTE (TRANSMISSION)	Professional/Business Association	267	0.99632	266			
4 ELECTRIC POWER RESEARCH INSTITUTE (IGS, Generation and Transmission Strategy, Corporate	Professional/Business Association	567	0.97447	553			
5 EDISON ELECTRIC INSTITUTE	Professional/Business Association	682	0.97447	665			
6 NORTH AMERICAN RELIABILITY CORP (NERC)	Professional/Business Association	1,590	0.70756	1,125			
7 FLORIDA RELIABILITY COORDINATING COUNCIL (FRCC)	Professional/Business Association	2,321	0.70756	1,643			
8 FLORIDA ELECTRIC POWER COORDINATING GROUP	Professional/Business Association	368	0.70756	260			
9 SOUTHEASTERN ELECTRIC EXCHANGE INC	Professional/Business Association	22	0.70756	16			
10 AGGREGATED CHAMBER OF COMMERCE DUES <\$10K	Professional/Business Association	97	0.97447	95			
11 AGGREGATED ALL OTHER DUES <\$10K	Professional/Business Association	11	0.97447	11			
12	1 Totessionaly Business Association		0.57447				
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24		40.000	-	4	-		
25 Total Industry Association Dues		\$6,688		\$5,379			
26							
27 Average Number of Customers		2,069,775		2,069,775			
28			_	40.00	_		
29 Dues Per Customer		\$3.23	=	\$2.60	<u> </u>		
30							
31 Lobby Expenses Included in Industry Association Dues and excluded from net operating income		\$0					
32							
33							
34							
35							
36							
37							

FLORIDA PUBLIC SERVICE COMMISSION Explanation			Provide a schedule of industry association					
COMPANY: Duke	e Energy Florida, LLC		by organization for the test year and the Indicate the nature of each organization.		•	_	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended	12/31/2027 12/31/2026 12/31/2025
DOCKET NO.: 20)240025-EI		\$10,000 may be aggregated.			_	Prior Year 1 Ended	12/31/2024
				(\$000)		_	Historical Test Year Ended Witness: Buck, R. Anderson, S	12/31/2023 Scott, Lloyd,
				(+)			Quick, Olivier	,
	(1)		(2)	(3)	(4)	(5)		
Line	Type of Service			<u>-</u>	Jurisdi	ctional	_	
No.	or Vendor		Description of Service(s)	Electric Utility	Factor	Amount		
	DWER RESEARCH INSTITUTE (RRE)		Professional/Business Association	\$492	0.97469	\$479		
	OWER RESEARCH INSTITUTE (EHS)		Professional/Business Association	196	0.99404	195		
	OWER RESEARCH INSTITUTE (TRANSMISSION)		Professional/Business Association	255	0.99586	254		
	DWER RESEARCH INSTITUTE (IGS, Generation and Transmission Strategy, Cor	porate		260	0.97469	253		
	CTRIC INSTITUTE		Professional/Business Association	682	0.97469	665		
6 NORTH AMI	ERICAN RELIABILITY CORP (NERC)		Professional/Business Association	1,590	0.70830	1,126		
	LIABILITY COORDINATING COUNCIL (FRCC)		Professional/Business Association	2,321	0.70830	1,644		
8 FLORIDA EL	ECTRIC POWER COORDINATING GROUP		Professional/Business Association	368	0.70830	261		
9 SOUTHEAST	ERN ELECTRIC EXCHANGE INC		Professional/Business Association	22	0.70830	16		
10 AGGREGATE	ED CHAMBER OF COMMERCE DUES <\$10K		Professional/Business Association	97	0.97469	95		
11 AGGREGATE	ED ALL OTHER DUES <\$10K		Professional/Business Association	11	0.97469	11		
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25 Total Indust	ry Association Dues			\$6,294	-	\$4,998	=	
26	•							
	mber of Customers			2,035,324		2,035,324		
28				,,-		,,		
29 Dues Per Cu	istomer			\$3.09	-	\$2.46	-	
30					=	7=:10	=	
	nses Included in Industry Association Dues and excluded from net operating	incom	e	\$0				
32 LODBY EXPE	inses meraded in madely Association bacs and excluded from het operating		C	Ų				
33								
34								
J-T								

FLORIDA PUBLIC SERVI	ICE COMMISSION	Explanation: F	Explanation: Provide a schedule of industry association dues included in cost of service				Type of Data Shown:	
		t	by organization for the test year and	the most recent histori	cal year.		Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energ	gy Florida, LLC	I	Indicate the nature of each organization. Individual dues less than				Projected Test Year 2 Ended	12/31/2026
		Ş	\$10,000 may be aggregated.				Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI							Prior Year 1 Ended	12/31/2024
							X Historical Test Year Ended	12/31/2023
			(\$000)				Witness: Buck, R. Anderson, So	cott, Lloyd,
							Quick, Olivier	
	(1)		(2)	(3)	(4)	(5)		_
Line	Type of Service				Jurisd	ictional		

Description of Service(s) Electric Utility Factor Amount	Line	Type of Service			Jurisdi	ctional
ELECTRIC POWER RESEARCH INSTITUTE (FINS) Professional/Business Association 314 0.96749 \$1.78	No.	or Vendor	Description of Service(s)	Electric Utility	Factor	Amount
SELECTRIC POWER RESEARCH INSTITUTE (TRANSMISSION)	1	ELECTRIC POWER RESEARCH INSTITUTE (RRE)	Professional/Business Association	\$622	0.96779	\$602
ELECTRIC POWER RESEARCH INSTITUTE (IGS, G&T and Corporate Strategy) Professional/Business Association 742 0.96779 \$1.55	2	ELECTRIC POWER RESEARCH INSTITUTE (EHS)	Professional/Business Association	184	0.96749	\$178
DEISON ELECTRIC INSTITUTE	3	ELECTRIC POWER RESEARCH INSTITUTE (TRANSMISSION)	Professional/Business Association	301	0.96955	\$292
NORTH AMERICAN RELIABILITY CORP (NERC)	4	ELECTRIC POWER RESEARCH INSTITUTE (IGS, G&T and Corporate Strategy)	Professional/Business Association	160	0.96779	\$155
FLORIDA RELABILITY COORDINATING COUN'CL (FRCC)	5	EDISON ELECTRIC INSTITUTE	Professional/Business Association	742	0.96779	\$719
R. FLORIDA ELECTRIC POWER COORDINATING GROUP Professional/Business Association 379 0.72042 \$273	6	NORTH AMERICAN RELIABILITY CORP (NERC)	Professional/Business Association	1,610	0.72042	\$1,160
SOUTHEASTERN ELECTRIC EXCHANGE INC	7	FLORIDA RELIABILITY COORDINATING COUNCIL (FRCC)	Professional/Business Association	2,391	0.72042	\$1,722
DRIVE ELECTRIC FLORIDA INC	8	FLORIDA ELECTRIC POWER COORDINATING GROUP	Professional/Business Association	379	0.72042	\$273
1 CENTRAL FLORIDA DEVELOPMENT COUNCIL Professional/Business Association 1 1.00000 510 1.00000 525 1.000000 525 1.000000 525 1.000000 525 1.00000000000000000000000000000000000	9	SOUTHEASTERN ELECTRIC EXCHANGE INC	Professional/Business Association	23	0.72042	\$16
FLORIDAS GREAT NORTHWEST INC	10	DRIVE ELECTRIC FLORIDA INC	Professional/Business Association	22	1.00000	\$22
13 GROWFLINC	11	CENTRAL FLORIDA DEVELOPMENT COUNCIL	Professional/Business Association	10	1.00000	\$10
PASCO ECONOMIC DEVELOPMENT	12	FLORIDAS GREAT NORTHWEST INC	Professional/Business Association	25	1.00000	\$25
15 TEAM VOLUSIA ECONOMIC DEVELOPMENT	13	GROWFL INC	Professional/Business Association	30	1.00000	\$30
THE FLORIDA COUNCIL OF 100	14	PASCO ECONOMIC DEVELOPMENT	Professional/Business Association	25	1.00000	\$25
ASSOCIATED INDUSTRIES OF FLORIDA	15	TEAM VOLUSIA ECONOMIC DEVELOPMENT	Professional/Business Association	10	1.00000	\$10
Note	16	THE FLORIDA COUNCIL OF 100	Professional/Business Association	25	0.96779	\$24
Professional/Business Association 20 0.96779 \$19 APOPKA AREA CHAMBER OF COMMERCE Professional/Business Association 15 0.96779 \$15 KISSIMMEE OSCEOLA COUNTY CHAMBER OF Professional/Business Association 15 0.96779 \$11 KISSIMMEE OSCEOLA COUNTY CHAMBER OF Professional/Business Association 11 0.96779 \$11 AFRICAN AMERICAN CHAMBER OF COMMERCE OF METRO OR Professional/Business Association 10 0.96779 \$10 AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 AGREGATED CHAMBER DUES \$10k Professional/Business Association 10 0.96779 \$10 AGREGATED CHAMBER DUES \$10k Professional/Business Association 10 0.96779 \$10 Average Number of Customers \$6,713 \$5,413 Dues Per Customer \$9,413 Lobby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry Association Dues and excluded from net operating income \$0 Loby Expenses Included in Industry	17	ASSOCIATED INDUSTRIES OF FLORIDA	Professional/Business Association	27	0.96779	\$26
APOPKA AREA CHAMBER OF COMMERCE Professional/Business Association 15 0.96779 \$15 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1	18	OCALA-MARION COUNTY CHAMBER OF COMMERCE	Professional/Business Association	10	1.00000	\$10
KISSIMMEE OSCEOLA COUNTY CHAMBER OF Professional/Business Association 11 0.96779 \$11 \$12 HISPANIC CHAMBER OF COMMERCE OF METRO OR Professional/Business Association 10 0.96779 \$10 \$10 \$23 AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 \$10 \$25 \$	19	FLORIDA CHAMBER OF COMMERCE	Professional/Business Association	20	0.96779	
HISPANIC CHAMBER OF COMMERCE OF METRO OR Professional/Business Association 10 0.96779 \$10	20	APOPKA AREA CHAMBER OF COMMERCE	Professional/Business Association	15	0.96779	\$15
AFRICAN AMERICAN CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 24 EAST ORLANDO CHAMBER OF COMMERCE Professional/Business Association 25 MAITLAND AREA CHAMBER OF COMMERCE Professional/Business Association 26 AGGREGATED CHAMBER DUES <\$10k Professional/Business Association 27 28 Total Industry Association Dues Total Industry Association Total Indu	21	KISSIMMEE OSCEOLA COUNTY CHAMBER OF	Professional/Business Association	11	0.96779	\$11
24 EAST ORLANDO CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 25 MAITLAND AREA CHAMBER OF COMMERCE Professional/Business Association 10 0.96779 \$10 26 AGGREGATED CHAMBER DUES <\$10k Professional/Business Association 32 0.96779 \$31 27 27 28 Total Industry Association Dues \$\$6,713 \$\$5,413 29 30 Average Number of Customers \$\$1,968,213 \$\$132 29 20 29 29 29 29 29 29 29 29 29 29 29 29 29	22	HISPANIC CHAMBER OF COMMERCE OF METRO OR	Professional/Business Association	10	0.96779	\$10
MAITLAND AREA CHAMBER OF COMMERCE AGGREGATED CHAMBER DUES <\$10k Professional/Business Association Professional/Business Association Professional/Business Association 32 0.96779 \$31 27 27 28 Total Industry Association Dues Average Number of Customers 30 Average Number of Customers 31 32 Dues Per Customer 33 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 35 \$36	23	AFRICAN AMERICAN CHAMBER OF COMMERCE	Professional/Business Association	10	0.96779	
MAITLAND AREA CHAMBER OF COMMERCE AGGREGATED CHAMBER DUES <\$10k Professional/Business Association 27 27 28 Total Industry Association Dues 30 Average Number of Customers 31 32 Dues Per Customer 34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 35 36	24	EAST ORLANDO CHAMBER OF COMMERCE	Professional/Business Association	10	0.96779	\$10
AGGREGATED CHAMBER DUES <\$10k	25	MAITLAND AREA CHAMBER OF COMMERCE	•	10	0.96779	
27	26	AGGREGATED CHAMBER DUES <\$10k	·		0.96779	
Total Industry Association Dues \$ 70tal Industry Association Dues \$ 86,713 \$ \$5,413 \$ 1,968,213 \$ 1,968,213 \$ 1			•			
29 30 Average Number of Customers 31 32 Dues Per Customer 33 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 35 36						
29 30 Average Number of Customers 31 32 Dues Per Customer 33 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income 35 36	28	Total Industry Association Dues		\$6,713	-	\$5,413
31 Subset Per Customer State Subset S		·				
31 Subset Per Customer State Subset S	30	Average Number of Customers		1,968,213		1,968,213
32 Dues Per Customer \$3.41 \$2.75 33 34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income \$0 35 36		-		• •		
33 34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income \$0 35 36		Dues Per Customer		\$3.41	-	\$2.75
34 Lobby Expenses Included in Industry Association Dues and excluded from net operating income \$0 35 36					=	
35 36		Lobby Expenses Included in Industry Association Dues and excluded from net operating income		Śn		
36		EDDDY Expenses mediada in industry Association Dues and excluded noth life operating income		ÇÜ		
	37					

FLORIDA PUBLIC SERVICE COMMISSION Explanation:		Explanation:	Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as	Type of Data Shown: X Projected Test Year 3 Ended 1	12/31/2027
Duke	Energy Florida, LLC		accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding	X Projected Test Year 2 Ended 1	12/31/2026 12/31/2025 12/31/2024 12/31/2023
DOCK	ET NO. 20240025-EI		the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.	_ Prior Year Ended 1	
			(\$000)	Witness: Buck, R. Anderson, Scott, Lloyd, Quick	
	(A)	(B)	(C)	(D)	
Line	Type of Service	Description of	Account(s)	Test Year	
No.	or Vendor	Service(s)	Charged	Costs	
1	Accounting				
2					
3					
4					
5					
6	Financial				
7	rinanciai				
8 9					
10			There are no vendors above the threshold.		
11			There are no vendors above the threshold.		
12					
13	Engineering				
14	5 5				
15					
16					
17					
18	Legal				
19					
20					
21					
22					
23					
24	Other (specify)				
25					
26					
27	Tatal Outside Businesianal Comitive			<u></u>	
28	Total Outside Professional Services			<u>\$ -</u>	

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the following information concerning pension cost for the test	Type of Data Shown:	
	year, and the most recent historical year if the test year is projected.	X Projected Test Year Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC		X Projected Test Year Ended	12/31/2026
		X Projected Test Year Ended	12/31/2025
DOCKET NO.: 20240025-EI		X Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

(\$000)

Witness: Caldwell, Aquilina

		(3000)		,	Withess. Caluwell, Aquillia
(1)	(2)	(3)	(4) Amount	(5)	(6)
Line	Test Year	Test Year	Test Year	Prior Year	Historical Year
No. Description	2027	2026	2025	2024	2023
1 Service Cost	13,107	13,909	14,782	15,690	17,406
2 Interest Cost	65,932	68,765	70,507	72,055	72,515
3 Actual Return on Assets (Gain) Loss	Note 4	Note 4	Note 4	Note 4	(120,690)
4 Net Amortization and Deferral	26,111	20,119	12,369	6,671	3,738
5 Amortization of Prior Service Cost	-	(224)	(572)	(597)	(621)
6 Total Net Periodic Pension Cost (Includes DEBS Allocation)	105,150	102,570	97,086	93,819	(27,651)
7	,		,		(=: /===/
8 For the Year:					
9 Expected Return on Assets (Gain)	(108,369)	(114,432)	(121,028)	(124,991)	(125,354)
10 Assumed Rate of Return on Plan Assets	8.25% / 6.50%	8.25% / 6.50%	8.25% / 6.50%	8.25% / 6.50%	8.25% / 6.50%
11 Amortization of Transition Asset or Obligation	0	0	0	0	0
12 Percent of Pension Cost Capitalized	46.40%	46.40%	46.40%	46.40%	41.42%
13 Pension Cost Recorded in Account 926	(3,219)	(11,862)	(23,942)	(31,173)	(32,315)
14 Minimum Required Contribution Per IRS	Note 3				
15 Maximum Allowable Contribution Per IRS	Note 3				
16 Actual Contribution Made to the Trust Fund	13,555	2,483	4,155	25,158	15,001
17 Actuarial Attribution Approach Used for Funding	Smoothed	Smoothed	Smoothed	Smoothed	Smoothed
18 Assumed Discount Rate for Computing Funding	Note 4				
19 Allocation Method Used to Assign Costs if the Utility is not the	Note 1				
20 Sole Participant in the Plan. Attach the relevant procedures.					
21					
22 At Year End: (Duke Energy Florida, LLC Excludes Affiliated Entities)					
23 Accumulated Benefit Obligation	(941,048)	(976,690)	(1,017,620)	(1,039,089)	(1,053,075)
24 Projected Benefit Obligation	(944,490)	(980,416)	(1,021,681)	(1,043,530)	(1,069,335)
25 Vested Benefit Obligation	Note 2				
26 Assumed Discount Rate (Settlement Rate)	5.60%	5.60%	5.60%	5.60%	5.40%
27 Assumed Rate for Salary Increases	11.50% to 3.50%				
28 Fair Value of Plan Assets	1,330,423	1,321,271	1,319,166	1,315,934	1,316,209
29 Market Related Value of Assets	1,330,386	1,321,206	1,392,748	1,462,766	1,492,045
30 Balance in Working Capital (Specify Account No.)	-	-	-	-	0
31					
32					
33					
34					
35					
36					

FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide the following i	nformation concerning p	Type of Data Shown:			
			year, and the most rec	ent historical year if the	test year is projected.		X Projected Test Year Ended	12/31/2027
COMPANY	: Duke Energy Florida, LLC						X Projected Test Year Ended	12/31/2026
							X Projected Test Year Ended	12/31/2025
DOCKET N	O.: 20240025-EI						X Prior Year Ended	12/31/2024
							X Historical Year Ended	12/31/2023
							Witness: Caldwell, Aquilina	
	(1)	(2)	(3)	(4) Amount	(5)	(6)		
Line		Test Year	Test Year	Test Year	Prior Year	Historical Year		
No.	Description	2027	2026	2025	2024	2023		
1	Notes:							
2	1	Projected Benefit Ob	ligation - Calculated by	summing the projected	benefit obligation of eac	h plan participant	assigned to the payroll company.	
3								
4		Plan Assets at Fair Va	llue - Cumulative amou	nt of company contribut	ions and investment ret	urn, net of retiree l	enefits and administrative expenses	
5		paid and attributed t	o each payroll company	. Investment return is a	located so that each pay	yroll company has t	he same annual return base on the	
6		beginning of year ass	ets adjusted for cash flo	ow.				
7								
8		Market Related Value	e of Assets - Allocated t	o each payroll company	in proportion to the pay	roll company porti	on of the plan assets at fair value.	
9								
10		Benefit Payments - B	enefit payments to part	ticipants are reported fo	r each payroll company	by Duke Energy.		
11								
12		Employer Contribution	ons - Actual plan sponso	or contributions are attri	buted to each payroll co	mpany and provide	ed by Duke Energy. Future plan	
13		contributions are est	imates which are alloca	ted for each payroll com	pany based on the sum	of service cost, add	ninistrative expenses, and a 15-year	
14		amortization of unfu	nded PBO. The most red	cently reported informat	ion is used for this purp	ose.		
15								
16		Prior Service Cost - C	alculated for each payre	oll company when an am	endment is passed that	changes the proje	cted benefit obligation. The amount	
17		shown for each payr	oll company is the rema	ining amount to be reco	gnized in the future as a	component annua	l benefit cost.	
18								
19		Amount Recognized	in Retained Earnings as	a Prepaid Pension Asset	or (Accrued Benefit Liab	oility). This item tra	cks contributions made by the	
20		company and the an	nual benefit cost calcula	ated for each payroll con	npany. A prepaid pensio	n asset exists wher	cumulative contributions exceed	
21		the cumulative bene	fit cost reported since t	he company began offer	ing the benefit. An (accr	ued benefit liability	y) position exists when the	
22		accumulation of ben	efit costs exceeds the a	ccumulation of contribut	ions made by the comp	any. Adjustments a	re made to account for the transfer of	
23		participants betweer	payroll companies.					
24								
25		Service Cost - Calcula	ited by summing the se	rvice cost of each plan p	articipant assigned to th	e payroll company		
26								
27		Administrative Exper	ise - Allocated to each p	payroll company in propo	ortion to the payroll com	pany's portion of t	he plan assets at fair value.	
28								
29		Interest Cost - Based	on the projected benef	fit obligation for the payı	oll company and the ex	pected benefit pay	ments of participants assigned to the	
30		payroll company.						
31								
32								
33								
34								
35								
36								
37								

Florida, LLC -EI			nformation concerning pent historical year if the			X Projected Test Year Ended	12/31/2027
			X Projected Test Year Ended X Projected Test Year Ended X Prior Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024			
						X Historical Year Ended	12/31/2023
						Witness: Caldwell, Aquilina	
(1)	(2)	(3)	(4) Amount	(5)	(6)		
	Test Year	Test Year	Test Year	Prior Year	Historical Yea	r	
Description	2027	2026	2025	2024	2023		
Notes: 1 continued	Expected Return on A each payroll company		arket related value of as	ets, expected benefit	payments, and expe	ected contributions calculated for	
			•		•	aggregate. If an amount is being the unrecognized gain and loss for	
	of the year is determi method is that a payr the portion of the pric	ined. Assets equal to the foll company does not in or payroll company's pr	e projected benefit oblig ncur an actuarial gain or	ation are then transfe loss due to transfers. I	rred from the prior Unrecognized items	nefit obligation as of the beginning payroll company*. The result of this are transferred pro rata according to adjustments made to any prepaid	
2	Vested benefit obligat	tion is not required to b	oe disclosed per GAAP ar	d is not supplied with	Duke Energy Florida	a actuarial information.	
3	Contribution amounts	s available only for Duk	e Energy. Actuarial func	ing valuations are pre	pared on a plan basi	s only.	
		 Vested benefit obliga Contribution amount 	3 Contribution amounts available only for Duk	Vested benefit obligation is not required to be disclosed per GAAP an Contribution amounts available only for Duke Energy. Actuarial fund	Vested benefit obligation is not required to be disclosed per GAAP and is not supplied with Contribution amounts available only for Duke Energy. Actuarial funding valuations are pre	Vested benefit obligation is not required to be disclosed per GAAP and is not supplied with Duke Energy Florida Contribution amounts available only for Duke Energy. Actuarial funding valuations are prepared on a plan basis	Vested benefit obligation is not required to be disclosed per GAAP and is not supplied with Duke Energy Florida actuarial information. Contribution amounts available only for Duke Energy. Actuarial funding valuations are prepared on a plan basis only.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule, by organization, of any expenses for	Type of Data Shown:		
	lobbying, civic, political and related activities or for	X Projected Test Year 3 Ended	12/31/2027	
Duke Energy Florida, LLC	civic/charitable contributions included for recovery in cost of	X Projected Test Year 2 Ended	12/31/2026	
DOCKET NO. 20240025-EI	service for the test year and the most recent historical year.	 X Projected Test Year 1 Ended X Prior Year Ended X Historical Year Ended Witness: Aquilina, O'Hara 	12/31/2025 12/31/2024 12/31/2023	
(A)				
Line				
No.				
1				
2 In compliance with 18 CFR 101 - Uniform Syst	tem of Accounts, the Company did not include any expenses for lobbying, civic, political and	related activities or for civic/charitable		
3 contributions in determining Net Operating Ir	ncome for 2025, 2026, and 2027. All are accounted for "below the line", account 426.			
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2.1				

Type of Data Shown:

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account

Florida Public Service Commission

	v: Duke Ener	rgy Florida, LLC 5-El	•	Provide a sched		-	n on Schedule B	•		 X Projected Test Year 3 Ended X Projected Test Year 2 Ended X Projected Test Year 1 Ended X Prior Year Ended X Historical Year Ended 	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023
						(\$000)				Witness: O'Hara, Aquilina	
Line No.	(1) Account/ Sub- account No.	(2) Plant Account Title	(3) Total Amort/ Recovery Expense 2023	(4) Total Amort/ Recovery Expense 2024	(5) Total Amort/ Recovery Expense 2025	(6) Total Amort/ Recovery Expense 2026	(7) Total Amort/ Recovery Expense 2027	(8) Effective Date	(9) Amort/ Recovery Period	(10) Reason	
Previousl	y Authorized	<u>d</u> (1)									
1	407.3	Meter	6,145	6,281	6,281	6,281	4,002	1/1/2018	15 Years	MMR meters per 2017 Settlement; Ord EU	er PSC-2017-0451-AS-
2	407.3	Storm Capital Reg Asset	1,074	1,074	1,074	1,074	1,074	1/1/2022	27 Years	Hurricanes Michael & Dorian per 2021 S 2021-0202A-AS-EI	Settlement; Order PSC-
3	407.3	Customer Connect Reg Asset	5,457	5,513	5,513	5,513	5,513	1/1/2023	15 Years	Customer Connect reg. asset per 2017 S 2017-0451-AS-EU	Settlement; Order PSC-
4	407.4	Deferred DEF Final Dismantlement	(15,409)	(16,279)	3,816	3,816	3,816	1/1/2025	5 Years	Deferred dismantlement per 2021 Settl 2021-0202A-AS-EI	ement; Order PSC-
5	407.3 ⁽²⁾	2021 Deferred Rate Case Expense	234	234	234	-	-	1/1/2022	4 Years	Deferred rate case expense per 2021 Se 2021-0202A-AS-EI	ttlement; Order PSC-
6	407.3	EV Charging Stations Deferral	2,761	2,559	1,851	-	-	1/1/2022	4 Years	EV charging stations per 2017 Settleme 0451-AS-EU	nt; Order PSC-2017-
7	407.3	Deferred Depreciation-Hurricane Michael	581	581	581	-	-	1/1/2022	4 Years	Hurricane Michael deferred deprec. exp 2019-0232-AS-EI	oense (40%); Order PSC
8	407.3	DOE Amortization	(141,000)	(47,943)	-	-	-	1/1/2022	4 Years	Department of Energy (DOE) award fun 0202A-AS-EI	ds; Order PSC-2021-
9	407.4	FPD PPA Buyout	6,551	6,551	6,551	6,551	6,551	5/8/2018	16 Years	FPD termination agreement through Fu 2018-0240-PAA-EQ	el Clause; OrderPSC-
10	407.4	Ridge Termination	6,518	-	-	-	-	5/8/2018	5 Years	Ridge PPA Termination cost through CC 2018-0532-PAA-EQ	R clause; Order PSC-
11	407.4	ISFSI	-	-	4,821	4,821	4,821	1/1/2025	20 Years	ISFSI per the 2021 Settlement through (2021-0202A-AS-EI	CCR clause; Order PSC-
12	407.3	Vision Florida	-	-	567	567	567	1/1/2025	5 Years	Vision Florida per the 2021 Settlement; 0202A-AS-EI	Order PSC-2021-
13	908	Load Management Switches	4,221	4,398	4,375	4,847	5,309	Upon ISD	5 Years	Amortization of Load Management Swit	ches through ECCR
14	924	Storm Reserve Amortization	365,936	113,133	-	-	-	4/1/2023	1 Year	Amortization of storm-related expenses reserve; Order PSC-20210202A-AS-EI	s utilizing the storm
15	926	Pension Settlement Amortization	3,259	2,716	2,137	1,889	1,293	1/1/2019	Varies ⁽⁴⁾	Amortization of Pension Settlement Cha 0451-AS-EU., PSC-20210202A-AS-EI	arges; Orders PSC-2017

Amortization/Recovery Schedule - 12-Months

Schedule C-19

Florida Pu	ublic Service Comn	nission	Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9					ub-account			
Company: Duke Energy Florida, LLC Docket No. 20240025-EI				currently in eff	ect or propose	d and not show	n on Schedule E	3-9		 X Projected Test Year 3 Ended X Projected Test Year 2 Ended X Projected Test Year 1 Ended X Prior Year Ended X Historical Year Ended 	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023
						(\$000)				Witness: O'Hara, Aquilina	
	(1) Account/	(2)	(3) Total	(4) Total	(5) Total	(6) Total	(7) Total	(8)	(9)	(10)	
Line	Sub- account	Plant Account	Amort/ Recovery	Amort/ Recovery	Amort/ Recovery	Amort/ Recovery	Amort/ Recoverv	Effective	Amort/ Recovery	Reason	

Line No.	Account/ Sub- account No.	Plant Account Title	Total Amort/ Recovery Expense 2023	Total Amort/ Recovery Expense 2024	Total Amort/ Recovery Expense 2025	Total Amort/ Recovery Expense 2026	Total Amort/ Recovery Expense 2027	Effective Date	Amort/ Recovery Period	Reason
Company-	-Proposed A	Adjustments ⁽³⁾								
16	407.3	MRC Regulatory Asset			862	3,143	6,457	1/1/2025	4 Years	EV Make-Ready Regulatory asset proposed in this proceeding
17	407.3	2024 Deferred Rate Case Expense			874	874	874	1/1/2025	4 Years	Deferred rate case expense proposed in this proceeding
18	407.3	Capital Recovery Schedules			3,526	3,526	3,526	1/1/2025	5 Years	Capital Recovery Schedule regulatory asset proposed in this proceeding
19	407.4	Cost of Removal (COR) Regulatory Asset			18,752	18,752	18,752	1/1/2025	25.5 Years	COR Regulatory asset, previously authorized in FPSC Order PSC-2010-0398-S-EI, PSC-2012-0104-FOF-EI, PSC-2013-0598-FOF-EI, PSC-2017-0451-FOF-EI, and PSC-2021-0202-AS-EI

Notes: (1) Excludes amortization of cost recovery clause over/under recoveries.

⁽²⁾ Amortization of deferred rate case expense has been forecasted in FERC account 407 but is recorded in account 928 in the general ledger

⁽³⁾ Company proposed adjustments are included in MFR C-2 and explained in MFR C-3.

⁽⁴⁾ Amortization period is the estimated remaining life of plan participants, approximately 9 years.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of taxes other than income taxes for	Type of Data Shown:	
	the historical base year, historical base year +1, and the	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year. For each tax, indicate the amount charged to	Projected Test Year 2 Ended	12/31/2026
	operating expenses. Complete columns 5, 6, and 7 for the	Projected Test Year 1 Ended	12/31/2025
DOCKET NO. 20240025-EI	historical base year and test year only.	Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023

Witness: Panizza

(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Amount Charged			Jurisdictional Amount Charged
			To Operating	Jurisdi	ctional	To Operating
Rate	Tax Basis	Total Amount	Expenses	Factor	Amount	Expenses
0.60%	Note #1	226	101	0.973300	98	98
Note #2	Note #2	308	138	0.973300	135	135
7.65%	Note #3	37,197	16,640	0.973300	16,195	16,195
Variable	Assessed Value	245,682	245,682	0.918409	225,636	225,636
2.500/		101.001	101.001	1 000000	121 221	101.001
2.50%	Note #4	131,924	131,924	1.000000	131,924	131,924
Marriabla	Nata #F	120 207	120 207	1 000000	120 207	120 207
variable	Note #5	138,307	138,307	1.000000	138,307	138,307
	•	553 6/13	532 701		512 205	512,295
	:	333,043	332,791		312,293	312,233
	Rate 0.60%	Rate Tax Basis 0.60% Note #1 Note #2 Note #2 7.65% Note #3 Variable Assessed Value 2.50% Note #4	Rate Tax Basis Total Amount 0.60% Note #1 226 Note #2 Note #2 308 7.65% Note #3 37,197 Variable Assessed Value 245,682 2.50% Note #4 131,924	Rate Tax Basis Total Amount Amount Charged To Operating Expenses 0.60% Note #1 226 101 Note #2 Note #2 308 138 7.65% Note #3 37,197 16,640 Variable Assessed Value 245,682 245,682 2.50% Note #4 131,924 131,924 Variable Note #5 138,307 138,307	Rate Tax Basis Total Amount Expenses Factor 0.60% Note #1 226 101 0.973300 Note #2 Note #2 308 138 0.973300 7.65% Note #3 37,197 16,640 0.973300 Variable Assessed Value 245,682 245,682 0.918409 2.50% Note #4 131,924 131,924 1.000000 Variable Note #5 138,307 138,307 1.000000	Rate Tax Basis Total Amount To Operating Expenses Hactor Factor Factor Factor Amount Amount Amount 0.60% Note #1 226 101 0.973300 98 Note #2 Note #2 308 138 0.973300 135 7.65% Note #3 37,197 16,640 0.973300 16,195 Variable Assessed Value 245,682 245,682 0.918409 225,636 2.50% Note #4 131,924 131,924 1.000000 131,924 Variable Note #5 138,307 138,307 1.000000 138,307

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20 NOTES:

21 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

22 23

2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000. Employer's are assessed an Experience Rate based on the employer's own employment records in relation to the employment records of all other employers. The rate ranges from 5.4% to .1%.

24 25

26 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Secuirty up to a maximum of \$168,600 in 2024, and 1.45% Medicare to all taxable wages.

27 28

4) Gross Receipts: Applied to revenues collected from the sales of electricity.

29

30 5) Franchise Fee: Applied to base revenues from electric sales from customers in specified franchise ordinances.

31 32

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of taxes other than income taxes for	Type of Data Shown:	
	the historical base year, historical base year +1, and the	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year. For each tax, indicate the amount charged to	X Projected Test Year 2 Ended	12/31/2026
	operating expenses. Complete columns 5, 6, and 7 for the	Projected Test Year 1 Ended	12/31/2025
DOCKET NO. 20240025-EI	historical base year and test year only.	Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023

		(\$000)			Witness: Panizza			
	(1)	(2)	(3)	(4) Amount Charged	(5)	(6)	(7) Jurisdictional Amount Charged	
Line				To Operating	Jurisdi	ctional	To Operating	
No. Type of Tax	Rate	Tax Basis	Total Amount	Expenses	Factor	Amount	Expenses	
1 2 Federal Unemployment 3	0.60%	Note #1	226	101	0.973414	98	98	
4 State Unemployment 5	Note #2	Note #2	308	138	0.973414	135	135	
6 FICA 7	7.65%	Note #3	37,197	16,640	0.973414	16,197	16,197	
8 Property Tax9	Variable	Assessed Value	229,829	229,829	0.919674	211,368	211,368	
10 Gross Receipts Tax 11	2.50%	Note #4	132,499	132,499	1.000000	132,499	132,499	
12 Franchise Fee13	Variable	Note #5	138,904	138,904	1.000000	138,904	138,904	
14 15								
16 Total 17			538,962	518,110		499,200	499,200	

19 20 NOTES:

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2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000. Employer's are assessed an Experience Rate based on the employer's own employment 23 records in relation to the employment records of all other employers. The rate ranges from 5.4% to .1%. 24

26 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Secuirty up to a maximum of \$168,600 in 2024, and 1.45% Medicare to all taxable wages.

4) Gross Receipts: Applied to revenues collected from the sales of electricity.

30 5) Franchise Fee: Applied to base revenues from electric sales from customers in specified franchise ordinances.

31 32

¹⁾ Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of taxes other than income taxes for	Type of Data Shown:	
COMPANY: Duke Energy Florida, LLC	the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to	<pre> Projected Test Year 3 Ended Projected Test Year 2 Ended</pre>	12/31/2027 12/31/2026
DOCKET NO. 20240025-EI	operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.	X Projected Test Year 1 Ended Prior Year Ended	12/31/2025 12/31/2024
		Historical Year Ended	12/31/2023

Witness: Panizza

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
				Amount Charged			Jurisdictional Amount Charged	
Line				To Operating	Jurisdi	ctional	To Operating	
No. Type of Tax	Rate	Tax Basis	Total Amount	Expenses	Factor	Amount	Expenses	
1								
2 Federal Unemployment	0.60%	Note #1	226	101	0.973660	98	98	
3								
4 State Unemployment	Note #2	Note #2	308	138	0.973660	135	135	
5								
6 FICA	7.65%	Note #3	37,197	16,640	0.973660	16,201	16,201	
7								
8 Property Tax	Variable	Assessed Value	206,123	206,123	0.919803	189,593	189,593	
9	2.500/		100 706	100 706	1 000000	100 706	100 706	
10 Gross Receipts Tax	2.50%	Note #4	133,796	133,796	1.000000	133,796	133,796	
11 12 Franchise Fee	Variable	Note #5	140,225	140,225	1.000000	140,225	140,225	
13	variable	Note #5	140,223	140,225	1.000000	140,223	140,223	
14								
15								
16 Total			517,875	497,023		480,048	480,048	
17		;	317,073	137,023		100,010	.50,010	

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20 NOTES:

21 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

22 23

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23 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000. Employer's are assessed an Experience Rate based on the employer's own employment records in relation to the employment records of all other employers. The rate ranges from 5.4% to .1%.

25

26 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Secuirty up to a maximum of \$168,600 in 2024, and 1.45% Medicare to all taxable wages.

27 28

4) Gross Receipts: Applied to revenues collected from the sales of electricity.

29 30

5) Franchise Fee: Applied to base revenues from electric sales from customers in specified franchise ordinances.

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of taxes other than income taxes for	Type of Data Shown:	
	the historical base year, historical base year +1, and the	Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	test year. For each tax, indicate the amount charged to	Projected Test Year 2 Ended	12/31/2026
	operating expenses. Complete columns 5, 6, and 7 for the	Projected Test Year 1 Ended	12/31/2025
DOCKET NO. 20240025-EI	historical base year and test year only.	X Prior Year Ended	12/31/2024
		Historical Year Ended	12/31/2023

Witness: Panizza

				(2000)			WILLICSS. I dilizza	
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Jurisdictional
					Amount Charged			Amount Charged
Line					To Operating	Jurisdi	ctional	To Operating
No.	Type of Tax	Rate	Tax Basis	Total Amount	Expenses	Factor	Amount	Expenses
1								
2 Federa	al Unemployment	0.60%	Note #1	226	101	0.968365	98	98
3								
4 State	Unemployment	Note #2	Note #2	308	138	0.968365	134	134
5								
6 FICA		7.65%	Note #3	37,197	16,640	0.968365	16,113	16,113
7	_							
8 Prope	rty Tax	Variable	Assessed Value	188,675	188,675	0.919248	173,439	173,439
9		2.500/		450.000	450.000	4 000000	450.000	450.000
	Receipts Tax	2.50%	Note #4	159,260	159,260	1.000000	159,260	159,260
11 12 Franch	sico Foo	Variable	Note #F	167 212	167 212	1.000000	167 212	167 212
13	lise ree	Variable	Note #5	167,212	167,212	1.000000	167,212	167,212
14								
15								
16 Total				552,878	532,026		516,256	516,256
10 Total				332,676	332,020		310,230	310,230
- ,								

19 20 <u>NOTES:</u>

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23 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000. Employer's are assessed an Experience Rate based on the employer's own employment records in relation to the employment records of all other employers. The rate ranges from 5.4% to .1%.

26 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Secuirty up to a maximum of \$168,600 in 2024, and 1.45% Medicare to all taxable wages.

4) Gross Receipts: Applied to revenues collected from the sales of electricity.

30 5) Franchise Fee: Applied to base revenues from electric sales from customers in specified franchise ordinances.

31 32

^{21 1)} Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

the historical base year, historical base year +1, and the COMPANY: Duke Energy Florida, LLC test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the DOCKET NO. 20240025-EI historical base year and test year only. the historical base year +1, and the reprojected Test Year Projected Test Year Projected Test Year Projected Test Year At Historical Year Ended X Historical Year Ended	Ended 12/31/2026 Ended 12/31/2025 12/31/2024

				(+/				
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Jurisdictional
					Amount Charged			Amount Charged
Line					To Operating	Jurisdi	ctional	To Operating
No.	Type of Tax	Rate	Tax Basis	Total Amount	Expenses	Factor	Amount	Expenses
1					•			•
2 Feder	al Unemployment	0.60%	Note #1	192	93	0.967333	90	90
3								
4 State	Unemployment	Note #2	Note #2	135	128	0.967333	123	123
5								
6 FICA		7.65%	Note #3	35,712	15,344	0.967333	14,843	14,843
7								
8 Prope	erty Tax	Variable	Assessed Value	146,905	146,905	0.923072	135,604	135,604
9								
	Receipts Tax	2.50%	Note #4	158,521	158,521	1.00000	158,521	158,521
11								
12 Franc	hise Fee	Variable	Note #5	158,753	158,753	1.00000	158,753	158,753
13								
14 Other		Note #6	Note #6	(356)	(356)	0.921127	(328)	(328)
15								
16 Total				499,861	479,388		467,607	467,607
17								

19 20 <u>NOTES:</u>

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30 5) Franchise Fee: Applied to base revenues from electric sales from customers in specified franchise ordinances.

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Supporting Schedules: C-21

Witness: Panizza

^{21 1)} Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

²⁾ State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000. Employer's are assessed an Experience Rate based on the employer's own employment records in relation to the employment records of all other employers. The rate ranges from 5.4% to .1%.

^{26 3)} FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Secuirty up to a maximum of \$168,600 in 2024, and 1.45% Medicare to all taxable wages.

^{28 4)} Gross Receipts: Applied to revenues collected from the sales of electricity.

^{32 6)} Highway use tax, sales and use tax, and other utility tax.

FLORIDA	PUBLIC SERVICE COMMISSION	•			ss Receipt Tax ar	nd Regulatory orical base year +	÷ 1,	<u>X</u>	Type of Data S Projected Test		12/31/2027
	NY: Duke Energy Florida, LLC		and the test yea	ar.	, ,	,		<u>X</u> X	Projected Test Projected Test Prior Year End Historical Year	Year 1 Ended ed	12/31/2026 12/31/2025 12/31/2024 12/31/2023
						(\$000)			Witness: Paniz		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Gross	Receipts Tax				Regu	latory Assessm	ent Fee	
Line		Historical Base Year	Historical Base Year +1	Test Year 1	Test Year 2	Test Year 3	Historical Base Year	Historical Base Year +1	Test Year 1	Test Year 2	Test Year 3
No.	Type of Tax	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027
1 2	Total Operating Revenues	6,900,149	6,944,799	5,857,886	5,828,178	5,819,016	6,900,149	6,944,799	5,857,886	5,828,178	5,819,016
3	Less: Unbilled Retail Revenues	(2,268)	0	0	0	0	(2,268)	0	0	0	0
4											
5 6	Billed Revenues	6,902,417	6,944,799	5,857,886	5,828,178	5,819,016	6,902,417	6,944,799	5,857,886	5,828,178	5,819,016
7	Sales for Resale	148,283	77,651	19,864	20,148	19,911	148,283	77,651	19,864	20,148	19,911
8 9	Late Payment Field Collections	15,069	22,100	22,100	22,100	22,100	-	-	-	-	-
10											
11 12	Miscellaneous Service Revenue	14,020	11,754	11,209	11,209	11,209	-	-	-	-	-
13 14	Rent Electric Property	112,101	115,882	117,093	120,086	123,620	-	-	-	-	-
15	Other Revenues	175,225	175,528	192,033	212,310	223,455	172,654	174,956	191,461	211,738	222,883
16 17	Deferred Revenues	-	-	-	-	-	-	-	-	-	-
18 19 20	Other Revenue Adjustments	96,883	171,484	143,743	142,383	141,768	101,835	268,198	268,561	272,900	277,595
21	Total Revenue Adjustments	561,581	574,399	506,042	528,236	542,063	422,772	520,805	479,886	504,786	520,389
22	Adjusted Operating Revenues	6,340,836	6,370,400	5,351,844	5,299,941	5,276,953	6,479,645	6,423,994	5,378,000	5,323,391	5,298,627
24 25	Tax Rate	0.0250	0.0250	0.0250	0.0250	0.0250	0.000720	0.000720	0.000720	0.000720	0.000720
26	Tour American	450 524	450.260	122 706	122 400	121 024	4.665	4.625	2.072	2 022	2.045
27 28	Tax Amount	158,521	159,260	133,796	132,499	131,924	4,665	4,625	3,872	3,833	3,815
29											
30											
31 32											
33											
34											

35
Supporting Schedules: C-21

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Pro	ovide the calculation of State and	Тур	e of Data Shown:	_
	Fed	deral Income Taxes for the	X Pro	X Projected Test Year 3 Ended	
COMPANY: Duke Energy Florida, LLC	His	torical Base Year and the	Pro	Projected Test Year 2 Ended	
	Pro	ojected Test Year.	Pro	jected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		•	Prio	or Year Ended	12/31/2024
			His	torical Year Ended	12/31/2023
		(\$000)			
			Wit	ness: Panizza	
(1)	(2)	(3)	(4)	(5)	
Line	Current T	-ax	Deferred 1	ax	
No. Description	State	Federal	State	Federal	
1 Net Utility Operating Income	1,323,086	1,323,086			
2 Add Income Tax Accounts	84,349	84,349			
3 Less Interest Charges (From C-23)	532,541	532,541			
4 Taxable Income Per Books	874,895	874,895			
5					
6 Temporary Adjustments to Taxable Income (List)					
7 Add: Book Depreciation	1,206,449	1,206,449	(1,206,449)	(1,206,449)	
8 Less: Tax Depreciation State	· · · · -		-	-	
9 Less: Tax Depreciation Federal	(1,636,096)	(1,636,096)	1,636,096	1,636,096	
10 Less: Book Depreciation on AFUDC Equity Temp	(21,712)	(21,712)	21,712	21,712	
11 Construction Period Interest	33,499	33,499	(33,499)	(33,499)	
12 AFUDC Debt M	(954)	(954)	954	954	
13 Customer Connect	5,513	5,513	(5,513)	(5,513)	
14 CIAC	30,000	30,000	(30,000)	(30,000)	
15 CR 3 Securitization	63,633	63,633	(63,633)	(63,633)	
16 Gains/Losses - Tax	(153,137)	(153,137)	153,137	153,137	
17 Gains/Losses - Book	(982)	(982)	982	982	
18 Load Mgmt Devices - Amort	5,309	5,309	(5,309)	(5,309)	
19 Loss on Reacquired Debt Amortization	810	810	(810)	(810)	
20 Non AMI Meters Retired Early	4,002	4,002	(4,002)	(4,002)	
21 Repairs	(323,830)	(323,830)	323,830	323,830	
22 Storm Costs	1,074	1,074	(1,074)	(1,074)	
23 Deferred Dismantlement Retail Reg Asset	3,816	3,816	(3,816)	(3,816)	
24	•	·	, . ,	, , ,	
25					

SCHEDULE C-22

Page 2 of 9

FLORIDA PUBLIC	SERVICE COMMISSION	Explanation: Pro	ovide the calculation of State and	Туре	of Data Shown:	
		Fed	deral Income Taxes for the	X Projected Test Year 3 EndedProjected Test Year 2 EndedProjected Test Year 1 Ended		12/31/2027
COMPANY: Duke	e Energy Florida, LLC	His	torical Base Year and the			12/31/2026 12/31/2025
		Pro	jected Test Year.			
DOCKET NO.: 20	240025-EI			Prior	Year Ended	12/31/2024
				Histo	rical Year Ended	12/31/2023
			(\$000)			
					ess: Panizza	
	(1)	(2)	(3)	(4)	(5)	
Line		Current T		Deferred Ta		
No.	Description	State	Federal	State	Federal	
	la Deferral/(Amortization)	567	567	(567)	(567)	
•	iation Deferral	(1,689)	(1,689)	1,689	1,689	
	ursement CCR Recovery	4,821	4,821	(4,821)	(4,821)	
•	orary Differences	(778,907)	(778,907)	778,907	778,907	
5						
	Adjustments - Operating					
7 Miscellaneo	us	390	390			
	ible Meals & Entertainment Expense	1,300	1,300			
9 Transportat		269	269			
10 After Tax Al	DC,M&E,ITC Permanent	21,712	21,712			
11	Total Permanent Adjustments	23,671	23,671			
12						
13 State Taxab	le Income	119,659		778,907		
14 State Incom	e Tax (5.5%)	6,581	6,581	42,840	42,840	
15						
16 Federal Tax	able Income		113,078		736,067	
17 Federal Inco	ome Tax (21%)		23,746		154,574	
18 Adjustment	s to Federal Income Tax					
19 Utilization o	f Tax Credit Carryforward		(84,283)		84,283	
20 Amortizatio	n of Excess Deferred Tax				(23,887)	
21 Production	Tax Credits				(117,008)	
22 Corporate A	.MT - Book Min Tax		15,116		(15,116)	
23 Total Adjust	ments to Federal Income Tax		(69,167)		(71,728)	
24 Federal Inco	ome Tax		(45,421)		82,846	
25						
26 ITC Amortiz	ation				(2,497)	
27						
28 Summary of	Income Tax Expense:	State	Federal	Total		
29 Current Tax	Expense	6,581	(45,421)	(38,840)		
30 Deferred Inc	come Taxes	42,840	82,846	125,686		
31 Investment	Tax Credits, Net		(2,497)	(2,497)		
32 Total Incom	e Tax Provision	49,421	34,928	84,349		
Cupporting Coho	dulan, C 22				2 6	chodulos: C 4

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Pro	vide the calculation of State and	Тур	e of Data Shown:	
	Fed	deral Income Taxes for the	Projected Test Year 3 Ended		12/31/2027
COMPANY: Duke Energy Florida, LLC	His	Historical Base Year and the Projected Test Year.		ected Test Year 2 Ended	12/31/2026
	Pro			ected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI				r Year Ended	12/31/2024
			_ Hist	orical Year Ended	12/31/2023
		(\$000)			
			Wit	ness: Panizza	
(1)	(2)	(3)	(4)	(5)	
Line	Current T	ax	Deferred T	ax	
No. Description	State	Federal	State	Federal	
1 Net Utility Operating Income	1,303,119	1,303,119			
2 Add Income Tax Accounts	120,633	120,633			
3 Less Interest Charges (From C-23)	492,980	492,980			
4 Taxable Income Per Books	930,772	930,772			
5					
6 Temporary Adjustments to Taxable Income (Lis	t)				
7 Add: Book Depreciation	1,155,271	1,155,271	(1,155,271)	(1,155,271)	
8 Less: Tax Depreciation State	(7,793)		7,793	-	
9 Less: Tax Depreciation Federal	(1,612,954)	(1,612,954)	1,612,954	1,612,954	
10 Less: Book Depreciation on AFUDC Equity Tem	p (21,712)	(21,712)	21,712	21,712	
11 Construction Period Interest	32,350	32,350	(32,350)	(32,350)	
12 AFUDC Debt M	(1,143)	(1,143)	1,143	1,143	
13 Customer Connect	5,513	5,513	(5,513)	(5,513)	
14 CIAC	30,000	30,000	(30,000)	(30,000)	
15 CR 3 Securitization	62,077	62,077	(62,077)	(62,077)	
16 Gains/Losses - Tax	(36,394)	(36,394)	36,394	36,394	
17 Gains/Losses - Book	(1,137)	(1,137)	1,137	1,137	
18 Load Mgmt Devices - Amort	4,847	4,847	(4,847)	(4,847)	
19 Loss on Reacquired Debt Amortization	917	917	(917)	(917)	
20 Non AMI Meters Retired Early	6,281	6,281	(6,281)	(6,281)	
21 Repairs	(323,830)	(323,830)	323,830	323,830	
22 Storm Costs	1,074	1,074	(1,074)	(1,074)	
23 Deferred Dismantlement Retail Reg Asset	3,816	3,816	(3,816)	(3,816)	
24	-,-	•	. , -,	, ,	
25					

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the calculation of State and			Type of Data Shown: _ Projected Test Year 3 Ended		
		deral Income Taxes for the		12/31/2027		
COMPANY: Duke Energy Florida, LLC	His	torical Base Year and the		jected Test Year 2 Ended	12/31/2026	
	Pro	ojected Test Year.	_	jected Test Year 1 Ended	12/31/2025	
DOCKET NO.: 20240025-EI			_	or Year Ended	12/31/2024	
			_ His	torical Year Ended	12/31/2023	
		(\$000)				
				tness: Panizza		
(1)	(2)	(3)	(4)	(5)		
Line	Current T		Deferred ⁻			
No. Description	State	Federal	State	Federal		
1 Deferred SPP	0	0	(0)	(0)		
2 Vision Florida Deferral/(Amortization)	567	567	(567)	(567)		
3 ARO Depreciation Deferral	(1,689)	(1,689)	1,689	1,689		
4 DOE Reimbursement CCR Recovery	4,821	4,821	(4,821)	(4,821)		
5 Total Temporary Differences	(699,116)	(691,323)	699,116	691,323		
6						
7 Permanent Adjustments - Operating						
8 Miscellaneous	59	59				
9 Non-Deductible Meals & Entertainment Expense	1,300	1,300				
10 Transportation Benefits	269	269				
11 After Tax ADC,M&E,ITC Permanent	21,712	21,712				
12 Total Permanent Adjustments	23,340	23,340				
13	•	·				
14 State Taxable Income	254,996		699,116			
15 State Income Tax (5.5%)	14,025	14,025	38,451	38,451		
16	•	,	,	•		
17 Federal Taxable Income		248,764		652,872		
18 Federal Income Tax (21%)		52,240		137,103		
19 Adjustments to Federal Income Tax		,				
20 Utilization of Tax Credit Carryforward		(5,185)		5,185		
21 Amortization of Excess Deferred Tax		(5)2557		(23,494)		
22 Production Tax Credits				(95,934)		
23 R&D Credit				(300)		
24 Total Adjustments to Federal Income Tax		(5,185)		(114,544)		
25 Federal Income Tax		47,056		22,560		
26		47,030		22,300		
27 ITC Amortization				(1,458)		
28				(1,438)		
29 Summary of Income Tax Expense:	State	Federal	Total			
30 Current Tax Expense	14,025	47,056	61,080			
31 Deferred Income Taxes	38,451	22,560	61,011			
32 Investment Tax Credits, Net	30,431		· ·			
	52,476	(1,458)	(1,458) 120,633			
33 Total Income Tax Provision Supporting Schedules: C-23	52,476	68,157	120,033		chedules: C-4	

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SCHEDULE C-22	STATE AND FEDERAL INCOME TAX CALCULATION		Page 5 of 9
FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the calculation of State and	Type of Data Shown:	

_ Projected Test Year 3 Ended 12/31/2027 Federal Income Taxes for the _ Projected Test Year 2 Ended COMPANY: Duke Energy Florida, LLC 12/31/2026 Historical Base Year and the Projected Test Year. X Projected Test Year 1 Ended 12/31/2025 DOCKET NO.: 20240025-EI _ Prior Year Ended 12/31/2024

(\$000)

_ Historical Year Ended

12/31/2023

		(+)			
			Wit	ness: Panizza	
(1)	(2)	(3)	(4)	(5)	
Line	Current T	ax	Deferred 1	Гах	
No. Description	State	Federal	State	Federal	
1 Net Utility Operating Income	1,264,928	1,264,928			
2 Add Income Tax Accounts	162,774	162,774			
3 Less Interest Charges (From C-23)	456,474	456,474			
4 Taxable Income Per Books	971,228	971,228			
5					
6 Temporary Adjustments to Taxable Income (List)					
7 Add: Book Depreciation	1,077,630	1,077,630	(1,077,630)	(1,077,630)	
8 Less: Tax Depreciation State	(21,362)		21,362	-	
9 Less: Tax Depreciation Federal	(1,514,265)	(1,514,265)	1,514,265	1,514,265	
10 Less: Book Depreciation on AFUDC Equity Temp	(21,712)	(21,712)	21,712	21,712	
11 Construction Period Interest	39,516	39,516	(39,516)	(39,516)	
12 AFUDC Debt M	(2,138)	(2,138)	2,138	2,138	
13 Customer Connect	5,513	5,513	(5,513)	(5,513)	
14 CIAC	30,000	30,000	(30,000)	(30,000)	
15 CR 3 Securitization	60,560	60,560	(60,560)	(60,560)	
16 EVSE Costs - Deferred	1,851	1,851	(1,851)	(1,851)	
17 Fuel Over/(Under) Recovery	15,803	15,803	(15,803)	(15,803)	
18 Gains/Losses - Tax	(40,239)	(40,239)	40,239	40,239	
19 Gains/Losses - Book	(1,323)	(1,323)	1,323	1,323	
20 Load Mgmt Devices - Amort	4,375	4,375	(4,375)	(4,375)	
21 Loss on Reacquired Debt Amortization	946	946	(946)	(946)	
22 Non AMI Meters Retired Early	6,281	6,281	(6,281)	(6,281)	
23 Repairs	(323,830)	(323,830)	323,830	323,830	
24 Storm Costs	1,074	1,074	(1,074)	(1,074)	
25 Deferred Dismantlement Retail Reg Asset	3,816	3,816	(3,816)	(3,816)	
26					
27					

FLORIDA PUBLIC SERVICE COMMISSION		ovide the calculation of State and	• • • • • • • • • • • • • • • • • • • •	e of Data Shown:	10/01/0
COMPANY: Duke Energy Florida, LLC		deral Income Taxes for the	_ Projected Test Year 3 Ended _ Projected Test Year 2 Ended		12/31/202
COMPANY: Duke Effergy Florida, LLC		torical Base Year and the			12/31/2026
DOCKET NO.: 20240025-EI	Pro	ojected Test Year.		jected Test Year 1 Ended or Year Ended	12/31/202 12/31/202
DOCKET NO.: 20240025-LI				torical Year Ended	12/31/202
		(\$000)	_ 11131	torical real Effact	12/31/202
		(\$000)	Wit	ness: Panizza	
(1)	(2)	(3)	(4)	(5)	
Line	Current T		Deferred T		
No. Description	State	Federal	State	Federal	
1 Deferred SPP	(0)	(0)	0	0	
2 Vision Florida Deferral/(Amortization)	567	567	(567)	(567)	
3 ARO Depreciation Deferral	(1,689)	(1,689)	1,689	1,689	
4 DOE Reimbursement CCR Recovery	4,821	4,821	(4,821)	(4,821)	
5 Other	234	234	(234)	(234)	
6 Total Temporary Differences	(673,572)	(652,210)	673,572	652,210	
7	, , ,	, , ,	•	•	
8 Permanent Adjustments - Operating					
9 Miscellaneous	(254)	(254)			
10 Non-Deductible Meals & Entertainment Expense	1,300	1,300			
11 Transportation Benefits	269	269			
12 After Tax ADC,M&E,ITC Permanent	21,712	21,712			
13 Total Permanent Adjustments	23,027	23,027			
14	•	•			
15 State Taxable Income	320,683		673,572		
16 State Income Tax (5.5%)	17,638	17,638	37,046	37,046	
17		·	·	•	
18 Federal Taxable Income		324,408		615,163	
19 Federal Income Tax (21%)		68,126		129,184	
20 Adjustments to Federal Income Tax					
21 Utilization of Tax Credit Carryforward		(13,029)		13,029	
22 Amortization of Excess Deferred Tax		, ,		(23,345)	
23 Production Tax Credits				(64,563)	
24 R&D Credit				(300)	
25 Total Adjustments to Federal Income Tax		(13,029)		(75,179)	
26 Federal Income Tax		55,096		54,005	
27		<u> </u>			
28 ITC Amortization				(1,012)	
29				· · · ·	
30 Summary of Income Tax Expense:	State	Federal	Total		
31 Current Tax Expense	17,638	55,096	72,734		
32 Deferred Income Taxes	37,046	54,005	91,052		
33 Investment Tax Credits, Net		(1,012)	(1,012)		
34 Total Income Tax Provision	54,684	108,090	162,774		

Explanation: Provide the calculation of

Type of Data Shown:

FLORIDA PUBLIC SERVICE COMMISSION

TEORIDATA ODERO SERVACE COMMSS.S.	'	viac the calculation of	1,700			
	Sta	te and Federal Income		ected Test Year 3 Ended	12/31/2027	
COMPANY: Duke Energy Florida, LLC	Тах	es for the Historical Base	_ Projected Test Year 2 Ended		12/31/2026	
	Yea	r and the Projected Test		_ Projected Test Year 1 Ended		
DOCKET NO.: 20240025-EI			_ Prio	r Year Ended	12/31/2024	
			X Histo	orical Year Ended	12/31/2023	
		(\$000)				
			Witr	ness: Panizza		
(1)	(2)	(3)	(4)	(5)		
Line	Current T	Current Tax		ex		
No. Description	State	Federal	State	Federal		
1 Net Utility Operating Income	1,365,753	1,365,753				
2 Add Income Tax Accounts	253,646	253,646				
3 Less Interest Charges (From C-23)	386,401	386,401				
4 Taxable Income Per Books	1,232,998	1,232,998				
5						
6 Temporary Adjustments to Taxable Income (Lis	st)					
7 Add: Book Depreciation	959,633	959,633	(959,633)	(959,633)		
8 Less: Tax Depreciation State	(202,821)	•	202,821	· · · ·		
9 Less: Tax Depreciation Federal	(1,166,200)	(1,166,200)	1,166,200	1,166,200		
10 Less: Book Depreciation on AFUDC Equity Tem		(32,705)	32,705	32,705		
11 Construction Period Interest	56,659	56,659	(56,659)	(56,659)		
12 Bad Debts	(5,876)	(5,876)	5,876	5,876		
13 Customer Connect	5,457	5,457	(5,457)	(5,457)		
14 CIAC	102,427	102,427	(102,427)	(102,427)		
15 CR3 Securitization	53,339	53,339	(53,339)	(53,339)		
16 EVSE Costs - Deferred	1,886	1,886	(1,886)	(1,886)		
17 Fuel Over/(Under) Recovery	761,936	761,936	(761,936)	(761,936)		
18 Gains/Losses - Tax	(210,786)	(210,786)	210,786	210,786		
19 Gains/Losses - Book	922	922	(922)	(922)		
20 ISFSI DOE Reimbursement	(121,671)	(121,671)	121,671	121,671		
21 Loss on Reacquired Debt Amortization	774	774	(774)	(774)		
22 Non AMI Meters Retired Early	5,993	5,993	(5,993)	(5,993)		
23 Non-Cash Overhead Basis Adj	(23,905)	(23,905)	23,905	23,905		
24 Pension	(44,165)	(44,165)	44,165	44,165		
25 Repairs	(300,356)	(300,356)	300,356	300,356		
26 Capitalized Hardware/Software	1,099	1,099	(1,099)	(1,099)		
27 Storm Costs	276,947	276,947	(276,947)	(276,947)		
28	2,0,347	210,571	(270,347)	(210,541)		
29						
Supporting Schodulos: C-22				Pagas Ca	hodulos: C-4	

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FLORID	A PUBLIC SERVICE COMMISSION	Explanation: Pro	vide the calculation of	Тур	e of Data Shown:		
		Sta	te and Federal Income	_ Pro	Projected Test Year 3 Ended		
COMPA	ANY: Duke Energy Florida, LLC	Tax	es for the Historical Base	Projected Test Year 2 Ended		12/31/2026	
		Yea	ar and the Projected Test	_ Pro	jected Test Year 1 Ended	12/31/2025	
DOCKE	T NO.: 20240025-EI		•	_ Prio	or Year Ended	12/31/2024	
				X His	torical Year Ended	12/31/2023	
			(\$000)				
				Wit	tness: Panizza		
	(1)	(2)	(3)	(4)	(5)		
Line		Current T		Deferred 1			
No.	Description	State	Federal	State	Federal		
1							
2 AF	RO Differences	(5,145)	(5,145)	5,145	5,145		
3 Re	g Asset/Liab - FPD Purchase	6,551	6,551	(6,551)	(6,551)		
4 Ur	nbilled Revenue - Fuel	19	19	(19)	(19)		
5 Ba	rtow LTSA	5,940	5,940	(5,940)	(5,940)		
6 OF	PEB Liability Change	(9,904)	(9,904)	9,904	9,904		
7 Ot	her Employee Benefits	(4,945)	(4,945)	4,945	4,945		
8 FA	S 112 Accruals	(669)	(669)	669	669		
9 Re	gulatory Asset - Depreciation	(5,204)	(5,204)	5,204	5,204		
10 Re	gulatory Asset - Final Dism Deferral	(15,409)	(15,409)	15,409	15,409		
11 La	wsuit Contingency	2	2	(2)	(2)		
12 M	ark to Market	(14,974)	(14,974)	14,974	14,974		
13 Cu	irrent Portion of Regulatory Assets	6,518	6,518	(6,518)	(6,518)		
14 Ot		3,989	3,989	(3,989)	(3,989)		
15 To	otal Temporary Differences	85,357	288,178	(85,357)	(288,178)		
16				, , ,	, ,		
17 Pe	rmanent Adjustments - Operating						
	iscellaneous	(946)	(946)				
19 No	on-Deductible Meals & Entertainment Expense	1,300	1,300				
	ansportation Benefits	259	259				
	ter Tax ADC,M&E,ITC Permanent	33,146	33,146				
22	Total Permanent Adjustments	33,759	33,759				
23							
24							
25							
26							
27							
28							
29							

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: Duke Energy Florida, LLC	State and Federal Income			Type of Data Shown: _ Projected Test Year 3 Ended _ Projected Test Year 2 Ended _ Projected Test Year 1 Ended		
DOCKET NO.: 20240025-EI			_ _ Pri	_ Prior Year Ended X Historical Year Ended		
		(\$000)	_		12/31/2023	
(1)	(2)	(3)	(4)	tness: Panizza (5)		
Line	Current T		Deferred ¹			
No. Description	State	Federal	State	Federal		
1						
2 State Taxable Income	1,352,114		(85,357)			
3 State Income Tax (5.5%)	74,366	74,366	(4,695)	(4,695)		
4 Return to Provision (Prior Year)	4,231		(3,862)			
5 Utility versus Non-Utility Pre-Tax Adjustment	(78)		0			
6 State NOL	(8,686)		8,686			
7 State Income Tax	69,833	69,833	130	130		
8						
9				()		
10 Federal Taxable Income		1,485,102		(288,308)		
11 Federal Income Tax (21%)		311,871		(60,545)		
12				(===)		
13 Return to Provision (Prior Year)		7,475		(11,559)		
14 Amortization of Excess Deferred Tax		(70.704)		(25,055)		
15 Federal NOL		(72,734)		72,734		
16 Production Tax Credits		(28,040)		(6,317)		
17 TBBS Adjustment		55.050		(3,115)		
18 Corporate Alternative Minimum Tax		56,050		(56,050)		
19 R&D Credits		(200)		(300)		
20 Utility versus Non-Utility Pre-Tax Adjustment		(298)		-		
21 Misc Adjustment		(27.520)		-		
22 Total Adjustments to Federal Income Tax		(37,539)		(29,663)		
23 Federal Income Tax 24		274,332		(90,208)		
25 ITC Amortization				(441)		
26				(441)		
27 Summary of Income Tax Expense:	State	Federal	Total			
28 Current Tax Expense	69,833	274,332	344,165			
29 Deferred Income Taxes	130	(90,208)	(90,078)			
30 Investment Tax Credits, Net	130	(441)	(441)			
31 Total Income Tax Provision	69,963	183,683	253,646			
32		100,000	233,040			
33						
34						
35						

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FLORIDA PUBLIC SERVICE COMMISSION Explanation	operating taxes ulation differs	Type of Data Shown: X Projected Test Year 3 Ended	12/31/2027			
COMPANY: Duke Energy Florida, LLC	from the basis used in allocation be clearly identified.	ng current income ta	x expense, the differ	ing basis should	X Projected Test Year 2 Ended X Projected Test Year 1 Ended	12/31/2026 12/31/2025
DOCKET NO.: 20240025-EI					Prior Year Ended X Historical Year Ended	12/31/2024 12/31/2023
			(\$000)		Witness: Panizza, Newlin	
(1)	(2)	(3)	(4)	(5)		
Line	Historical Year Ended	Test Year Ended	Test Year Ended	Test Year Ended		
No. Description	12/31/2023	12/31/2025	12/31/2026	12/31/2027		
1 Interest on Long Term Debt 2	401,237	438,298	471,646	501,893		
3 Amort of Debt Discount, Premium, Issue Exp & Loss on Reacq Debt 4	7,615	7,649	7,747	6,881		
5 Interest on Short Term Debt 6	26,493	3,339	4,890	14,498		
7 Interest on Customer Deposits 8	2,041	4,528	4,528	4,528		
9 Other Interest Expense 10	(45,251)	4,798	5,311	5,694		
11 Allowance for Funds Used During Construction	(5,734)	(2,138)	(1,143)	(954)		
12 13 Total Interest Expense	\$ 386,401 \$	456,474 \$	492,980 \$	532,541	- =	
14 15						
16 17						
18 19						
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23 24						
25 26						
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32					Danes Calcadulas, C.2	

Supporting Schedules: D-1a, D-4a Recap Schedules: C-22

FLORIDA PUBLIC SERVICE COMMISSION	Explanation	: Provide information re	equired in order to adjust	t income tax	Type of Data Shown:	
COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI		expenses by reason of invested in the equity	interest expense of pare of the utility in question. e on both a projected and	ent(s) that may be . If a projected test	X Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023
			(\$000)		Witness: Newlin	
(1)	(2)	(3)	(4)	(5)	(6) (7)	
Line No.		Amount \$	Percent of Capital	Cost Rate %	Weighted Cost %	
1 2 Long Term Debt 3 Short Term Debt 4 Preferred Stock ⁽¹⁾ 5 Common Equity 6 Deferred Income Tax 7 Other (Specify)		28,681,739 2,763,636 1,961,544 (3,523,977) 1,154,117	92.41% 8.90% 6.32% -11.35% 3.72%	4.706% 3.168% 6.373%	0.282%	
8 Total 9 10		\$ 31,037,060	100.00%		4.631%	
11 12 Weighted cost of parent debt 4.631% x 25.345% (applicabe 13 14 15 16 17	consolidated tax I	rate) x equity of subsidia	ary = 1.174%			
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24						
25 26 27 28 29 30 31						
33 34						

FLORIDA PUBLIC SERVICE COMMISSION		equired in order to adjust		Type of Data Shown:		
COMPANY: Duke Energy Florida, LLC		invested in the equity	finterest expense of pare of the utility in question.	Projected Test Year 3 Ended X Projected Test Year 2 Ended	12/31/2027 12/31/2026 12/31/2025	
DOCKET NO.: 20240025-EI	period is used, provid	e on both a projected and	Projected Test Year 1 EndedPrior Year EndedHistorical Year Ended	12/31/2024 12/31/2024 12/31/2023		
			(\$000)		Witness: Newlin	
(1)	(2)	(3)	(4)	(5)	(6) (7)	
Line		Amount	Percent of Capital	Cost Rate	Weighted Cost	
No. 1		\$	%	%	%	
2 Long Term Debt		27,185,631	83.16%	4.520%	3.759%	
3 Short Term Debt		2,723,832	8.33%	3.167%	0.264%	
4 Preferred Stock ⁽¹⁾		1,961,544	6.00%	6.373%		
5 Common Equity		(77,660)	-0.24%			
6 Deferred Income Tax		898,559	2.75%			
7 Other (Specify)						
8 Total		\$ 32,691,907	100.00%		4.022%	
9						
10						
11						
12 Weighted cost of parent debt 4.022% x 25.345% (ap	plicabe consolidated tax	rate) x equity of subsidia	ary = 1.019%			
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17						
18 (1) Preferred stock dividends are an after-tax cost						
18 (1) Preferred stock dividends are an after-tax cost 19						
18 (1) Preferred stock dividends are an after-tax cost 19 20						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26 27						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26 27 28						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26 27 28 29						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26 27 28 29 30						
18 (1) Preferred stock dividends are an after-tax cost 19 20 21 22 23 24 25 26 27 28 29 30 31						

FLORIDA PUBLIC SERVICE COMMISSION	Explanatio	Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test Type of Data Shown: Projected Test Year 3 Ended Projected Test Year 2 Ended					
COMPANY: Duke Energy Florida, LLC				Projected Test Year 2 Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023		
DOCKET NO.: 20240025-EI			de on both a projected and	X Projected Test Year 1 Ended Prior Year Ended Historical Year Ended			
			(\$000)		Witness: Newlin		
(1)	(2)	(3)	(4)	(5)	(6) (7)		
Line		Amount	Percent of Capital	Cost Rate	Weighted Cost		
No.		\$	%	%	%		
1							
2 Long Term Debt		26,035,005		4.347%			
3 Short Term Debt		2,719,978		3.217%			
4 Preferred Stock ⁽¹⁾		1,961,544		6.373%			
5 Common Equity		3,423,404					
6 Deferred Income Tax		509,067	1.47%				
7 Other (Specify)					· -		
8 Total		\$ 34,648,999	100.00%		3.519%		
9							
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11	1. 1. 1.		l' 0.0000/				
12 Weighted cost of parent debt 3.519% x 25.345% (applic	abe consolidated ta	x rate) x equity of subsid	liary = 0.892%				
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18 (1) Preferred stock dividends are an after-tax cost							
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation	n: Provide information r	equired in order to adjus	t income tax	Type of Data Shown:	
COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI		invested in the equity	f interest expense of pare of the utility in question e on both a projected and	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024	
					Historical Year Ended	12/31/2023
			(\$000)		Witness: Newlin	
(1)	(2)	(3)	(4)	(5)	(6) (7)	
Line		Amount	Percent of Capital	Cost Rate	Weighted Cost	
No. 1		\$	%	%	%	
2 Long Term Debt		24,429,296	67.05%	4.209%	2.822%	
3 Short Term Debt		2,748,941	7.55%	4.018%		
4 Preferred Stock ⁽¹⁾		1,961,544	5.38%	5.417%		
5 Common Equity		7,162,620	19.66%			
6 Deferred Income Tax		130,385	0.36%			
7 Other (Specify)						
8 Total		\$ 36,432,786	100.00%		3.125%	
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11	10.1		0.7000/			
12 Weighted cost of parent debt 3.125% x 25.345% (applicabe	e consolidated tax	rate) x equity of subsidia	ary = 0.792%			
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18 (1) Preferred stock dividends are an after-tax cost						
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation	on: Provide information r	equired in order to adjust	t income tax	Type of Data Shown:	
COMPANY: Duke Energy Florida, LLC DOCKET NO.: 20240025-EI		invested in the equity	f interest expense of pare of the utility in question. e on both a projected and	Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended X Historical Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023	
			(\$000)		Witness: Newlin	
(1)	(2)	(3)	(4)	(5)	(6) (7)	
Line No.		Amount \$	Percent of Capital %	Cost Rate %	Weighted Cost %	
1		·				
2 Long Term Debt		24,841,256	56.45%	4.252%	2.400%	
3 Short Term Debt		4,287,835	9.74%	5.576%	0.543%	
4 Preferred Stock ⁽¹⁾		1,961,544	4.46%	5.417%		
5 Common Equity		13,838,085	31.44%			
6 Deferred Income Tax		(919,711)	-2.09%			
7 Other (Specify)						
8 Total		\$ 44,009,010	100.00%		2.944%	
9						
10						
11 12 Weighted cost of parent debt 2.944% x 25.345% (applicabe	consolidated tax	ratal v aquity of cubcidia	nry = 0.7469/			
13 Weighted cost of parent debt 2.544% x 25.545% (applicable	consolidated tax	rate) x equity of substala	ily = 0.740%			
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18 (1) Preferred stock dividends are an after-tax cost						
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Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the Information required to present the excess/deficient	Type of Data Shown:	
	deferred tax balances due to protected and unprotected timing	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	differences at the statutory tax rates in excess of the current tax	X Projected Test Year 2 Ended	12/31/2026
	rate. The protected deferred tax balances represent timing	X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI	differences due to Life and Method effect on depreciation rates.	X Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

		(\$000)	00) Witness:				
(1)	(2)	(3)	(4)				
ine			Total				
No. Balance and Activity	Protected	Unprotected	Excess/(Deficient)				
1 Balance at Beginning of the Prior Year 2023	526,179	5,054	531,234				
2 Historical Year Amortization	(21,100)	(2,091)	(23,191)				
3 Prior Year True-up of EDIT Amortization	(1,864)	<u> </u>	(1,864)				
4 Balance at Ending of the Historical Year 2023	503,216	2,963	506,179				
5							
6 Balance at Beginning of the Prior Year 2024 *	504,421	2,963	507,384				
7 Projected Test Year 1 Amortization	(21,926)	(2,081)	(24,007)				
8							
9 Balance at Beginning of the Projected Test Year 2025	482,496	882	483,377				
10 Projected Test Year 2 Amortization	(22,345)	(871)	(23,216)				
11							
12 Balance at Beginning of the Projected Test Year 2026	460,151	10	460,161				
13 Projected Test Year 3 Amortization	(23,365)	0	(23,365)				
14							
15 Balance at End of Projected Test Year 2027	436,786	10	436,796				
16 Projected Test Year 3 Amortization	(23,758)	0	(23,758)				
17	· · · · · · · · · · · · · · · · · · ·	<u> </u>	·				
18 Balance at End of Projected Test Year 2027	413,028	10	413,038				
19							

^{28 *} Note: 2024 beginning balances do not tie to 2023 ending balances, because 2024 beginning balances are from a forecast that begins with December 2022 actual balances

FLOR	RIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a copy of the company's most recent consolidated Federal Income Tax	Type of Data Shown:	
			Return, State Income Tax Return, and most recent final IRS revenue agent's	Projected Test Year 3 Ended	12/31/2027
СОМ	PANY: Duke Energy Florida, LLC		report.	Projected Test Year 2 Ended	12/31/2026
				Projected Test Year 1 Ended	12/31/2025
DOC	KET NO.: 20240025-EI			Prior Year Ended	12/31/2024
				X Historical Year Ended	12/31/2023
				Witness: Panizza	
	(1)				
Line					
No.					
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3					
4	Duke Energy Florida, LLC (DEF) and its su	bsidiaries income t	ax returns and the IRS revenue agent's report are available for review at the office	of DEF.	
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Explanation: Provide a summary of the specific tax effects (in dollars) of filing a

Type of Data Shown:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC	consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.	X Projected Test Year 3 Ended X Projected Test Year 2 Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024
DOCKET NO.: 20240025-EI		X Projected Test Year 1 EndedX Prior Year Ended	
DOCKET NO.: 20240025-EI		X Historical Year Ended	12/31/2023
		Witness: Panizza	
(1)			
Line			
No.			
1 Duke Energy Florida (DEF) is a party to Duke Energy's Ta	x Sharing Agreement (TSA), which governs the allocation of the income tax liabilities		
2 of the consolidated group of which Duke Energy Corpora	ation is the common parent. Under Duke Energy's TSA, allocations of the group's consolidated		
3 tax liability are based on the percentage method under 1	Treasury Regulation Section 1.1502–33(d)(3), in conjunction with the method described in		
	d-alone methodology, for purposes of making such allocations, DEF is treated as if it were classified as a		
, , , , ,	this stand-alone methodology, DEF has not included any tax benefits from other members of the		
6 consolidated group in the cost of service for the test year	,		
7			
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	LIC SERVICE COMMISSION	Explanation: Prov	vide the requested miscell	aneous tax information.	Type of Data Shown:		40 10 4 10 = =
COMPANY. DI	uke Energy Florida, LLC				Projected Test Year 3 Projected Test Year 2		12/31/202 12/31/202
COMITAINT: DO	ake Energy Horida, EEC				Projected Test Year 1		12/31/202
DOCKET NO.:	20240025-EI				Prior Year Ended	2.1000	12/31/202
					X Historical Year Ended		12/31/202
			(\$000)		Witness: Panizza		
	(1)	(2)	(3)	(4)	(5)	(1)	(1)
Line							
No.							
	profit and loss purposes, which IRC section 1552						
	me Tax is allocated to the company under IRC sec	ction 1552(a)(1) as discus	sed in MFR C-27.				
3							
4 5 2. Q. Wha	at tax years are open with the IRS?						
	f 12/31/23 Duke Energy and its subsidiaries are r	o longer subject to feder	al. state. local or non-U.S.	income tax			
	ions by tax authorities for years before 2018, asi	• .					
8 years.	27 tan aamenties ist 7 cars 201010 2010, ast	ac irom certain tax attino	ates carried for trainer or a	emzacion in racare			
9							
10 3. Q. For	the last three tax years, what dollars were paid to	o or received from the pa	rent for federal income ta	ixes?			
11 A.		2021	2022	2023			
12	Cash Received from/(Paid to) DE Corp:	\$12,367,239	\$62,582,581	(\$188,388,230)			
13							
14 4. Q. How	were the amounts in (#3) treated?						
14 4. Q. How 15 A. The	v were the amounts in (#3) treated? amounts in #3 were charged to the current tax p	ayable account.					
14 4. Q. How 15 A. The a	amounts in #3 were charged to the current tax p	•	and an electronic ONLY				
14 4. Q. How 15 A. The a 16 17 5. Q. For	• •	amount of interest deduc	•				
14 4. Q. How 15 A. The 316 17 5. Q. For 18 A.	amounts in #3 were charged to the current tax p each of the last three years, what was the dollar	amount of interest deduce 2020	2021	2022*			
14 4. Q. How 15 A. The 316 17 5. Q. For 18 A. 19	amounts in #3 were charged to the current tax p	amount of interest deduc	•				
14 4. Q. How 15 A. The 3 16 17 5. Q. For 4 18 A. 19 20	each of the last three years, what was the dollar DE Corp Standalone	amount of interest deduce 2020 \$502,004,560	2021	2022*			
14 4. Q. How 15 A. The 3 16 17 5. Q. For 4 18 A. 19 20	amounts in #3 were charged to the current tax p each of the last three years, what was the dollar	amount of interest deduce 2020 \$502,004,560	2021	2022* \$766,303,173			
14 4. Q. How 15 A. The 316	each of the last three years, what was the dollar DE Corp Standalone	amount of interest deduce 2020 \$502,004,560	2021	2022*		Tax Basis	
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 4. Com 22 A.	each of the last three years, what was the dollar DE Corp Standalone	amount of interest deduce 2020 \$502,004,560	2021 \$539,548,892	2022* \$766,303,173	2020	Tax Basis 2021	2022*
14 4. Q. How 15 A. The 3 A. The 3 A. 19 A. 19 C. Com 22 A. 23	each of the last three years, what was the dollar DE Corp Standalone	amount of interest deduce 2020 \$502,004,560	2021 \$539,548,892 Book Basis	2022* \$766,303,173 Income (loss)	2020 (545,839,522)		
14 4. Q. How 15 A. The 3 A. The 3 A. 19 A. 19 C. Com 22 A. 23 24	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years	amount of interest deduce 2020 \$502,004,560	2021 \$539,548,892 Book Basis 2021	2022* \$766,303,173 Income (loss)		2021	(756,778,404
14 4. Q. How 15 A. The s 16 A. The s 17 5. Q. For 18 A. 19 20 21 6. Q. Com 22 A. 23 24 25 26 27	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group	amount of interest deduce 2020 \$502,004,560 : : : : : : : : : : : : : : : : : : :	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. 19 A. 19 Com 22 A. 23 24 25 26 27 28	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only	amount of interest deduce 2020 \$502,004,560 : 2020 (861,332,934) 770,836,657	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835	(545,839,522) 788,699,966	2021 (603,001,572) (19,224,715)	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. 19 20 A. 22 A. 23 24 25 26 27 28 29	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group	amount of interest deduce 2020 \$502,004,560 : : : : : : : : : : : : : : : : : : :	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 A. 22 A. 23 24 25 26 27 28 29 30	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 21 6. Q. Com 22 A. 23 24 25 26 27 28 29 30 31 * NOTE:	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 21 6. Q. Com 22 A. 23 24 25 26 27 28 29 30 31 * NOTE: 32	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. 19 A. 19 C. Com 22 A. 23 A. 24 25 26 27 28 29 30 31 * NOTE: 32 33	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 21 6. Q. Com 22 A. 23 24 25 26 27 28 29 30 31 * NOTE: 32	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. 19 A. 19 C. Com 22 A. 23 C. 24 C. 25 C. 26 C. 27 C. 28 C. 29 C. 30 C. 31 * NOTE: 32 C. 33 C. 34 C. The state of	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 20 4. 25 A. 23 24 25 26 27 28 29 30 31 * NOTE: 32 33 34 35	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	(756,778,404 (611,158,517 (1,555,856,035
14 4. Q. How 15 A. The 3 A. The 3 A. The 3 A. 19 Com 22 A. 23 A. 24 C5 C6 C7 C8 C9	each of the last three years, what was the dollar DE Corp Standalone nplete the following chart for the last three years Parent Only Applicant Only Total Group Excluding Parent & Applicant	2020 \$502,004,560 : 2020 (861,332,934) 770,836,657 1,376,848,104 1,467,344,381	2021 \$539,548,892 Book Basis 2021 (322,900,473) 737,876,278 3,908,627,169 3,493,651,364	2022* \$766,303,173 Income (loss) 2022* (428,464,622) 908,604,835 2,532,809,516	(545,839,522) 788,699,966 (213,720,966)	2021 (603,001,572) (19,224,715) 1,199,835,065	2022* (756,778,404 (611,158,517 (1,555,856,035 (187,919,114

FLOF	RIDA PUBLIC SERVICE COMMIS	SION	Explanation		ule of gains and loss					of Data Shown:		12/31/2027
	IPANY: Duke Energy Florida, LL KET NO.: 20240025-EI	c		years. List each	in providing electric item with a gain or amounts allowed in	loss of \$1 million	n or more, or mo	re than .1% of	<u>X</u> <u>X</u>	 X Projected Test Year 3 Ended X Projected Test Year 2 Ended X Projected Test Year 1 Ended X Prior Year Ended 		
				tabel.				X Historical Year Ended				
			(\$000)							Witness: Aquilina, O'Hara		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) Amounts	(12) Prior Cases
Line No.	Description Of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization	Net Book Value On Disposal Date	Gain or (Loss)	Allowed Prior Cases	Test Year Ended
1	o opey	7104411104	Біорозси	710004111	7.000 0(0)	Heddiaca	(Hetherita)	7 111101 (112011011	элэрөэчг эчес	(2000)	Cuscs	
	2.06 acres at Indian Rocks Beach South Shore Substation	1953 / 1957	12/2021	101000		16	0	0	16	1,071	0	N/A
3	Pass A Grille Land	1940 / 1953 / 1956 / 1962	05/2022	101000		79	0	1	77	2,642	0	N/A
4	Anclote Steam Common Land	1974	10/2022	101000		65	0	0	65	1,700	0	N/A
5	Lake Mary Ops	1998	07/2023	101000		6,010	0	3,916	2,166	3,012	0	N/A
	QORVO INC	8/2018	6/2021	101000		3,862	0	1,618	2,244	1,796	0	N/A
7 8												
9 10												
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21 22												
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25 26												
27												
28												

FLORIDA PUBLIC SERVICE COMMISSION			Explanation: I	Ty	Type of Data Shown:				
			1	<u>X</u> Pı	rojected Test Year 3 Ended	12/31/2025 12/31/2026			
COMPAN	Y: Duke Energy Florida, LLC		•	Pi	rojected Test Year 2 Ended				
			i	intercompany charges	, licenses,		Pi	rojected Test Year 1 Ended	12/31/2025
DOCKET N	NO.: 20240025-EI			,	,,		Pi	rior Year 1 Ended	12/31/2024
							н	istorical Test Year Ended	12/31/2023
				(\$000)			W	/itness: Buck	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of		Type of						
	Company		Service				Amount	Allocation Method	
	or	Relation	Provided (P)	Effective	Charge o	r Credit	Included	Used to Allocate	
Line	Related	to	or	Contract	During	Year	in	Charges Between	
No.	Party	Utility	Received (R)	Date	Amount	Acct. No. (See Note 3)	Test Year	Companies	
1 Duke	Energy Business Services	Affiliate	Allocated/Direct Charges (R) See Note 1	10/3/16	190,907	,	190,907	Note 4	
2 Duke	Energy Carolinas	Affiliate	Direct Charges (R) See Note 2	7/2/12	68,385		68,385	Note 5	
3 Duke	Energy Indiana	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,697		1,697	Note 5	
4 Duke	Energy Ohio	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,380		1,380	Note 5	
	Energy Progress	Affiliate	Direct Charges (R) See Note 2	7/2/12	5,535		5,535	Note 5	
6 Piedr	mont Natural Gas Co	Affiliate	Direct Charges (R) See Note 2	10/3/16	85		85	Note 5	
7			• . ,						
8 Duke	Energy Business Services	Affiliate	Allocated/Direct Charges (P) See Note 1	7/2/12	(64)		(64)	Note 4	
	Energy Carolinas	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	2,290		2,290	Note 5	
	Energy Indiana	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	561		561	Note 5	
11 Duke	Energy Kentucky	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	151		151	Note 5	
12 Duke	Energy Ohio	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	282		282	Note 5	
13 Duke	Energy Progress	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	1,574		1,574	Note 5	
14 Piedr	mont Natural Gas Co	Affiliate	Allocated/Direct Charges (P) See Note 2	10/3/16	94		94	Note 5	
15 Duke	EnergyOne	Affiliate	Direct Charges (P) See Note 2	4/1/16	178		178	Note 5	
16									
17									
18									
19									
20 Note	1: DEBS provides and recei	ives shared serv	rices (ex. Legal, IT, Accounting, HR, Tax, Treasury, En	vironmental, Risk Mg	and Other Corporat	e Services).			
21 Note	2: Affiliated Operating com	npanies provide	load generation, transmission/distribution support,	, common nuclear ser	vices, technical services	es support, core	environmental se	ervices, CT	
22 opera	ations/maintenance and ou	itside support s	ervices to and from each other.						
23 Note	3: Actuals will be charged t	to various O&M	and capital accounts through FERC 146 and 234.						
24 Note	4: Allocable charges betwe	en DEBS and its	s affiliates are allocated by applying specific drivers of	or the Three-Factor M	ethod to the allocabl	e cost pools. Oth	ner charges are bi	lled directly at fully loaded cost	5.
25 Note	5: Transactions with affiliat	tes are on a cos	t basis.						
26									
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FLORIDA	PUBLIC SERVICE COMMISSI	ON	Explanation:	Explanation: Provide a schedule detailing transactions								
			,	with affiliated companies and related								
COMPAN	Y: Duke Energy Florida, LLC			<u>X</u> Pr	rojected Test Year 2 Ended	12/31/2026						
				Pr	rojected Test Year 1 Ended	12/31/2025						
DOCKET N	NO.: 20240025-EI						Pr	rior Year 1 Ended	12/31/2024			
				(\$000)			W	/itness: Buck				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
	Name of		Type of									
	Company		Service				Amount	Allocation Method				
	or	Relation	Provided (P)	Effective	Charge o	r Credit	Included	Used to Allocate				
Line	Related	to	or	Contract	During	Year	in	Charges Between				
No.	Party	Utility	Received (R)	Date	Amount	Acct. No. (See Note 3)	Test Year	Companies				
1 Duke	Energy Business Services	Affiliate	Allocated/Direct Charges (R) See Note 1	10/3/16	190,907	,	190,907	Note 4				
2 Duke	Energy Carolinas	Affiliate	Direct Charges (R) See Note 2	7/2/12	68,385		68,385	Note 5				
3 Duke	Energy Indiana	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,697		1,697	Note 5				
4 Duke	Energy Ohio	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,380		1,380	Note 5				
5 Duke	Energy Progress	Affiliate	Direct Charges (R) See Note 2	7/2/12	5,535		5,535	Note 5				
6 Piedr	mont Natural Gas Co	Affiliate	Direct Charges (R) See Note 2	10/3/16	85		85	Note 5				
7			•									
8 Duke	Energy Business Services	Affiliate	Allocated/Direct Charges (P) See Note 1	7/2/12	(64)		(64)	Note 4				
	Energy Carolinas	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	2,290		2,290	Note 5				
	Energy Indiana	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	561		561	Note 5				
	Energy Kentucky	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	151		151	Note 5				
12 Duke	Energy Ohio	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	282		282	Note 5				
13 Duke	Energy Progress	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	1,574		1,574	Note 5				
14 Piedr	mont Natural Gas Co	Affiliate	Allocated/Direct Charges (P) See Note 2	10/3/16	94		94	Note 5				
15 Duke	EnergyOne	Affiliate	Direct Charges (P) See Note 2	4/1/16	178		178	Note 5				
16												
17												
18												
19												
20 Note	1: DEBS provides and recei	ives shared serv	ices (ex. Legal, IT, Accounting, HR, Tax, Treasury, En	nvironmental, Risk Mg	and Other Corporat	e Services).						
21 Note	2: Affiliated Operating com	npanies provide	load generation, transmission/distribution support	, common nuclear ser	vices, technical services	ces support, core	environmental se	ervices, CT				
22 opera	ations/maintenance and ou	itside support s	ervices to and from each other.									
23 Note	3: Actuals will be charged t	to various O&M	and capital accounts through FERC 146 and 234.									
24 Note	4: Allocable charges betwe	en DEBS and its	affiliates are allocated by applying specific drivers	or the Three-Factor M	ethod to the allocabl	e cost pools. Oth	ner charges are bi	lled directly at fully loaded costs	S.			
	5: Transactions with affiliat											
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FLORIDA PUBLIC SERVICE COMMISSION			Explanation: I		Type of Data Shown:				
			•		rojected Test Year 3 Ended				
COMPA	NY: Duke Energy Florida, LLC		!		rojected Test Year 2 Ended	12/31/2026			
DOCKET	NO - 20240025 EL		Ī	_	rojected Test Year 1 Ended	12/31/2025			
DOCKET	NO.: 20240025-EI				rior Year 1 Ended	12/31/2024			
					istorical Test Year Ended	12/31/2023			
	(4)	(2)	(2)	(\$000)	/F\	(6)		/itness: Buck	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of		Type of				A	Allocation Mathed	
	Company	Dalatia.	Service	F	Charas	u Cuadit	Amount	Allocation Method	
Co.	or Deleted	Relation	Provided (P)	Effective	Charge o		Included	Used to Allocate	
Line	Related	to	or Received (R)	Contract	During		in	Charges Between	
No.	Party	Utility	. ,	Date	Amount	Acct. No. (See Note 3)	Test Year	Companies	
1 Duk	ke Energy Business Services	Affiliate	Allocated/Direct Charges (R) See Note 1	10/3/16	190,907		190,907	Note 4	
2 Duk	ke Energy Carolinas	Affiliate	Direct Charges (R) See Note 2	7/2/12	68,385		68,385	Note 5	
3 Duk	ke Energy Indiana	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,697		1,697	Note 5	
4 Duk	ke Energy Ohio	Affiliate	Direct Charges (R) See Note 2	7/2/12	1,380		1,380	Note 5	
5 Duk	ke Energy Progress	Affiliate	Direct Charges (R) See Note 2	7/2/12	5,535		5,535	Note 5	
6 Pied 7	dmont Natural Gas Co	Affiliate	Direct Charges (R) See Note 2	10/3/16	85		85	Note 5	
8 Duk	ke Energy Business Services	Affiliate	Allocated/Direct Charges (P) See Note 1	7/2/12	(64)		(64)	Note 4	
9 Duk	ke Energy Carolinas	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	2,290		2,290	Note 5	
10 Duk	ke Energy Indiana	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	561		561	Note 5	
	ke Energy Kentucky	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	151		151	Note 5	
12 Duk	ke Energy Ohio	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	282		282	Note 5	
13 Duk	ke Energy Progress	Affiliate	Allocated/Direct Charges (P) See Note 2	7/2/12	1,574		1,574	Note 5	
14 Pied	dmont Natural Gas Co	Affiliate	Allocated/Direct Charges (P) See Note 2	10/3/16	94		94	Note 5	
15 Duk	ke EnergyOne	Affiliate	Direct Charges (P) See Note 2	4/1/16	178		178	Note 5	
16	01		S ()						
17									
18									
19									
20 Not	e 1: DEBS provides and recei	ves shared serv	ices (ex. Legal, IT, Accounting, HR, Tax, Treasury, En	vironmental, Risk Mgt	t and Other Corporat	e Services).			
21 Not	e 2: Affiliated Operating com	npanies provide	load generation, transmission/distribution support,	, common nuclear serv	vices, technical servi	ces support, core	environmental se	rvices, CT	
22 ope	rations/maintenance and ou	tside support s	ervices to and from each other.						
23 Note	e 3: Actuals will be charged t	o various O&M	and capital accounts through FERC 146 and 234.						
24 Not	e 4: Allocable charges betwe	en DEBS and its	affiliates are allocated by applying specific drivers	or the Three-Factor M	ethod to the allocab	le cost pools. Otl	ner charges are bil	lled directly at fully loaded costs	5.
25 Not	e 5: Transactions with affilia	tes are on a cos	t basis.						
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Supporting Schedules: Recap Schedules: C-31

34

SCHEDULE C-31	AFFILIATED COMPANY RELATIONSHIPS	Page 1 of 1	
FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a copy of the Diversification Report included in the	Type of Data Shown:	
	company's most recently filed Annual Report as required by Rule	Projected Test Year 3 Ended	12/31/202
COMPANY: Duke Energy Florida, LLC	25-6135, Florida Administrative Code. Provide any subsequent	Projected Test Year 2 Ended	12/31/202
	changes affecting the test year.	Projected Test Year 1 Ended	12/31/202
DOCKET NO.: 20240025-EI	,	Prior Year Ended	12/31/202
		X Historical Year Ended	12/31/202
		Witness: Buck	

Please see DEF's 2022 Diversification Report under separate cover titled "MFRs, Schedule C-31 Attachment – Diversification Report"

Supporting Schedules: C-30

FLORIDA PI	UBLIC SERVICE COMMISSION	Explanation	: Provide an analysis	of all non-utility operation	ns such as orange	Type of Data Shown:	
COMPANY:	: Duke Energy Florida, LLC		groves, parking lots, that are not include	etc. that utilized all or pa d in Schedule C-31.	art of any utility plant	X Projected Test Year Ended X Projected Test Year Ended	12/31/2027 12/31/2026
DOCKET NO	O.: 20240025-EI					X Projected Test Year EndedX Prior Year EndedX Historical Test Year Ended	12/31/2025 12/31/2024 12/31/2023
						Witness: Buck	
	(1)	(2)	(3)	(4)	(5)	(6)	
			Original	Test Year			
Line	Account		Purchase	Revenues	Expense	Net	
No.	Number	Description	Cost	(All Accts. 454)	Accounts	Revenues	
1							
2 Duke E	Energy Florida, LLC does not have any i	non-utility operations using all	or part of utility plant t	hat is not included in Sch	edule C-31.		
3							
4							
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule for the last four prior years and test year of other	Type of Data Shown:	
	operation and maintenance expense summary by average customer,	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	selected growth indices, selected growth rates and average number of	X Projected Test Year 2 Ended	12/31/2026
	customers.	X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		X Prior Year Ended	12/31/2024
		X Historical Year Ended	12/31/2023

Witness: O'Hara, Buck, R. Anderson, Scott, Lloyd, Quick, Borsch

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	2021	2022	2023	2024	2025	2026	2027
No. FUNCTION	Year	Year	Year	Year	Year	Year	Year
1 SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOM	•	400.25	470.04	402.25	¢00.25	¢04.40	604.46
2 Power Production Expense	\$78.10	\$90.35	\$79.94	\$83.35	\$90.36	\$91.19	\$91.46
3 Transmission Expenses	\$22.85	\$18.23	\$15.05	\$19.85	\$15.50	\$15.77	\$16.06
4 Distribution Expenses	\$76.86	\$51.99	\$43.48	\$48.35	\$47.44	\$48.13	\$49.60
5 Customer Account Expenses	\$30.73	\$57.49	\$47.45	\$36.95	\$38.26	\$39.50	\$40.82
6 Customer Service & Sales	\$6.49	\$8.74	\$11.92	\$9.68	\$10.24	\$9.26	\$9.67
7 Administration & General Expenses (1)	\$123.26	\$120.94	\$107.01	\$98.34	\$105.53	\$111.46	\$122.07
8 Total Other O&M Expenses	\$338.29	\$347.74	\$304.85	\$296.52	\$307.33	\$315.32	\$329.67
9							
10 GROWTH INDICES							
11 Consumer Price Index	271.0	292.6	304.1	311.9	319.0	326.2	332.7
12 Average Customer	1,943,012	1,933,053	1,968,213	2,000,874	2,035,324	2,069,775	2,103,660
13 CPI Percent Increase	N/A	8.0%	3.9%	2.5%	2.3%	2.3%	2.0%
14 Average Customer Percent Increase	N/A	-0.5%	1.8%	1.7%	1.7%	1.7%	1.6%
15 Index Percent CPI x Customer Growth	N/A	0.999590	1.000714	1.000423	1.000394	1.000382	1.000328
16 Average Customer Increase	N/A	(9,959)	35,160	32,661	34,450	34,451	33,884
17							
18 DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROV							
19 O&M Expense Less Fuel per KWH Sold	\$0.03499	\$0.03324	\$0.03893	\$0.03186	\$0.02435	\$0.02271	\$0.02264
20 Capital Cost per Installed Kilowatt of Capacity (2)	\$1,332	\$1,440	\$1,507	\$1,759	\$1,923	\$1,920	\$2,073
21 Revenue per KWH Sold	\$0.12882	\$0.15314	\$0.16899	\$0.17527	\$0.14777	\$0.14685	\$0.14378
22							
23 AVERAGE NUMBER OF CUSTOMERS							
24 Residential	1,720,307	1,719,905	1,753,585	1,783,098	1,815,032	1,846,937	1,878,277
25 Commercial	192,614	184,453	186,521	189,270	191,786	194,324	196,852
26 Industrial	2,154	1,868	1,773	1,782	1,748	1,727	1,722
27 Street Lighting	3,035	3,737	22,658	3,721	3,707	3,692	3,678
28 Other Sales to Public Authorities	24,902	23,090	3,676	23,003	23,052	23,094	23,129
29 Total Average Number of Customers	1,943,012	1,933,053	1,968,213	2,000,874	2,035,324	2,069,775	2,103,660
30							
31 Note (1): Excludes recoverable costs.							
32 Note (2): Based on the Summer Peak, net capability rating.							
33							
34							
35							
36							

Supporting Schedules: C-6, C-9, C-34

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION	Explanation	Provide the followi	ng statistical data	for the	Ty	12/31/2027		
		company, by calend	dar year for the m	ost recent 5	Pi			
COMPANY: Duke Energy Florida, LLC		years.			Pı	2 Ended	12/31/2026	
		•			Pi	rojected Test Year :	L Ended	12/31/2025
DOCKET NO.: 20240025-EI						rior Year Ended		12/31/2024
						istorical Year Ende	d	12/31/2023
			(\$000)			itness: Scott, Lloy		, - ,
		(,)						
(1)			(2)	(3)	(4)	(5)	(6)	(7)
Line			Year	Year	Year	Year	Year	Average Annual
No. Description			2019	2020	2021	2022	2023	Growth Rate
1 THE LEVEL AND ANNUAL GROWTH RATES FOR:								
2			0.073	0.640	0.602	0.074	40.225	0.6%
3 Peak Load MW 4			9,973	9,649	9,682	9,974	10,235	0.6%
5 Peak Load Per Customer (KW)			5.44	5.18	4.98	5.16	5.20	-1.1%
6 7 Energy Sales to Ultimate Consumers (MWH)			39,187,343	39,230,213	39,681,797	40,511,973	40,832,186	1.0%
8			24 200	21.040	20.422	20.058	20.746	0.00/
9 Energy Sales Per Customer (kWh/Cust) 10			21,380	21,048	20,423	20,958	20,746	-0.8%
11 Number of Customers (Average)			1,832,872	1,863,801	1,943,012	1,933,053	1,968,213	1.8%
12 13 Installed Generating Capacity (MW) Summer			9,902	9,891	9,948	10,122	10,290	1.0%
14								
15 Population of Service Area 16			7,178,352	7,258,955	7,366,632	7,524,502	7,637,190	1.5%
17 End of Year Miles of Distribution Lines (Note A)			46,103	46,239	46,626	48,018	47,921	1.0%
18								
19 End of Year Miles of Jurisdictional Transmission Lines	5		5,191	5,196	5,115	5,191	5,184	0.0%
20								
21								
22								
23 24								
25 Note A: Includes all lines except service drops								
26								
27								
28								
29								
30								
31								
32								
33								
34								

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide the following Payroll and Fringe Benefits data for the historical test Type of Data Shown: 12/31/2027 year and two prior years. If a projected test year is used, provide the same X Projected Test Year 3 Ended COMPANY: Duke Energy Florida, LLC data for the projected test year for prior years to include two historical years. X Projected Test Year 2 Ended 12/31/2026 X Projected Test Year 1 Ended 12/31/2025 DOCKET NO.: 20240025-EI X Prior Year Ended 12/31/2024 X Historical Year Ended 12/31/2023

(\$000)

Witness: Lloyd, Anderson, Buck Caldwell. Panizza. Quick. Scott

														Caldwell, Paniz	za, Quick, Scot	t
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Test Year			Test Year			Test Year			Prior Year			Historical Yr		Historical Yr
Line		2027			2026			2025			2024			2023		2022
No.	Amount	% Inc	CPI	Amount	% Inc	CPI	Amount	% Inc	CPI	Amount	% Inc	CPI	Amount	% Inc	CPI	Amount
1 Total Company Basis:																
2 Base Payroll and Other (Note A)	\$ 497,077	1.32%	2.00%	\$ 490,580	1.34%	2.26%	\$ 484,084	1.36%	2.29%	\$ 477,587	-0.55%	2.55%	\$ 480,211	3.38%	3.93	3% \$ 464,531
3 Incentive Compensation Plan	48,683	1.33%	2.00%	48,045	1.35%	2.26%	47,408	1.36%	2.29%	46,770	23.82%	2.55%	37,772	-26.39%	3.93	51,311
4 Performance Shares	6,570	2.67%	2.00%	6,399	2.75%	2.26%	6,228	2.82%	2.29%	6,057	-6.16%	2.55%	6,455	11.45%	3.93	5,791
5 Restricted Stock Units	10,311	2.11%	2.00%	10,097	2.16%	2.26%	9,884	2.20%	2.29%	9,671	13.06%	2.55%	8,554	5.88%	3.93	8,079
6 Total Payroll	\$ 562,641	1.35%	2.00%	\$ 555,122	1.37%	2.26%	\$ 547,603	1.39%	2.29%	\$ 540,084	1.33%	2.55%	\$ 532,991	0.62%	3.93	\$ 529,712
7 Average Salary (in whole dollars)	\$ 145,226	1.35%	2.00%	\$ 143,286	1.37%	2.26%	\$ 141,345	1.39%	2.29%	\$ 139,404	1.33%	2.55%	\$ 137,573	2.41%	3.93	3% \$ 134,338
8	-	=	=						1			=		<u> </u>		-
9 Fringe Benefits:																
10 Life Insurance	\$ 788	3.50%	2.00%	\$ 762	3.50%	2.26%	\$ 736	3.50%	2.29%	\$ 711	1.31%	2.55%	\$ 702	3.56%	3.9	3% \$ 678
11 Medical & Dental Insurance	74,629	6.40%	2.00%	70,140	6.40%	2.26%	65,922	6.40%	2.29%	61,960	16.56%	2.55%	53,155	13.33%	3.9	3% 46,904
12 Pension Plan Expense	794	-109.85%	2.00%	(8,062)	-60.05%	2.26%	(20,181)	-26.46%	2.29%	(27,442)	-3.35%	2.55%	(28,394)	-1048.88%	3.93	3% 2,992
13 Employee Savings Plan	51,973	6.98%	2.00%	48,580	7.10%	2.26%	45,358	7.23%	2.29%	42,299	25.89%	2.55%	33,600	8.83%	3.93	30,875
14 Federal Insurance Contribution Act	37,197	0.00%	2.00%	37,197	0.00%	2.26%	37,197	1.39%	2.29%	37,197	1.33%	2.55%	35,712	2.41%	3.93	32,171
15 Federal & State Unemployment Tax	534	0.00%	2.00%	534	0.00%	2.26%	534	1.39%	2.29%	534	1.33%	2.55%	327	2.41%	3.93	3% 476
16 Worker's Compensation	1,835	2.95%	2.00%	1,782	2.94%	2.26%	1,731	2.94%	2.29%	1,682	16.25%	2.55%	1,447	-1.07%	3.93	3% 1,463
17 Other																
18 Disability Benefits	6,208	5.57%	2.00%	5,880	5.55%	2.26%	5,571	5.54%	2.29%	5,279	103.52%	2.55%	2,594	-16.94%	3.93	3,122
19 Post Retirement Benefits	1,920	-195.08%	2.00%	(2,020)	46.15%	2.26%	(1,382)	50.26%	2.29%	(920)	213.64%	2.55%	(293)	-108.05%	3.93	3,641
20 Educational Assistance	492	3.00%	2.00%	477	3.00%	2.26%	464	3.00%	2.29%	450	78.70%	2.55%	252	-10.05%	3.93	3% 280
21 Other Misc Benefits and Fees (Note B)	2,431	2.96%	2.00%	2,361	2.96%	2.26%	2,293	2.96%	2.29%	2,227	17.81%	2.55%	1,891	16.42%	3.93	3% 1,624
22 Total Fringe Benefits	\$ 178,801	_	_	\$ 157,632			\$ 138,243		•	\$ 123,977		_	\$ 100,991	•		\$ 124,226
23		=	=		=			=			5	=		•		
24 Total Payroll & Fringe Benefits	\$741,442	4.02%	2.00%	\$712,754	3.92%	2.26%	\$685,846	3.28%	2.29%	\$664,061	4.74%	2.55%	\$633,982	-3.05%	3.9	\$653,938
25		=	=						1			=		<u> </u>		
26 Average Employees	3,874	0.00%	2.00%	3,874	0.00%	2.26%	3,874	0.00%	2.29%	3,874	0.00%	2.55%	3,874	-1.75%	3.93	3,943
27	5,071	= 5.0070	=:50/0=	3,07	= 3.0070	0/0	3,07	= 2.0070	=:25/0	3,07	2.0070	=:35/0	3,07		0.5.	3,3 10
28 Payroll & Fringe Benefits per Employee																
29 (in whole dollars)	\$ 191,378	4.02%	2 00%	\$ 183,973	3.92%	2 26%	\$ 177,028	3.28%	2 29%	\$ 171,404	4.74%	2 55%	\$ 163,641	-1.33%	3 9:	3% \$ 165,842
30	+ 131,370	= 4.0270	5070	+ 100,070	= 3.3270	2.2070	Ţ 1.7,020	= 3.20/0	2.23/0	+ 1.1,404		5570	+ 100,041	2.3370	3.3.	770 7 103,042

31 Note (A): Includes base pay, overtime, premium pay, and other miscellaneous earnings.

32 Note (B): Includes benefit plan admin fees, safety awards and other work family benefits.

33 34 35

COMPANY: Duke Energy Florida, LLC DOCKET NO. 20240025-EI	and the test yea	i to the Cri.			<u>X</u>	Projected Test Year 2 Ended	12/31/2026
							12/31/2025 12/31/2024 12/31/2023
		(\$000)				Witness: Lloyd, Anderson, Buck, Caldwell, Quick, Scott	
(1)	(2)	(3)	(4)	(5)	(6)	, , ,	
Line No. Description	2023	2024	2025	2026	2027		
Non-fuel Operations & Maintenance Expenses (Excluding Storm Restoration Expenses)	782,530	794,516	829,005	855,648	897,676		
4 Percent Change In Non-Fuel Operations & Maintenance5 Expense Over Previous Year	-7.03%	1.53%	4.34%	3.21%	4.91%		
6 7 Percent Change In CPI Over Previous Year 8	3.93%	2.55%	2.29%	2.26%	2.00%		
9 Difference Between Change In CPI and Non-Fuel 10 Operations & Maintenance Expense 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31	-10.96%	-1.01%	2.05%	0.96%	2.91%		

Supporting Schedules: C-6, C-40 Recap Schedules:

SCHEDULE C-37

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION		For test year fund	ctional O&M expe		Type of Data Shown: X Projected Test Year 3 Ended					
		variances.								/31/2027
COMPANY: Duke Energy Florida, LLC						_	Projected Test Ye			/31/2026
						_	Projected Test Ye			/31/2025
DOCKET NO.: 20240025-EI						_	Prior Year Ended			/31/2024
						_	Historical Year Er		12	/31/2023
								. Anderson, Scott,		
				(\$000)			Lloyd, Quick			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)
	Test Year							Unadjusted		
	Total					Test Year	Unadjusted	Benchmark	Ad	ljusted
Line	Company per	O&M	Adjusted Test	Base Year	Compound	Benchmark	Benchmark	Variance	Ben	nchmark
No. Function	Books	Adjustments	Year O&M	Adjusted O&M	Multiplier	(5) X (6)	Variance	Excluding:	Va	ariance
1 Production - Steam	\$ 60,014		\$ 60,014	\$ 56,479	1.1371	\$ 64,222			\$	(4,208)
2										
3 Production - Other	131,262		131,262	115,732	1.1371	131,599				(337)
4										
5 Power Supply	1,117		1,117	2,447	1.1371	2,782				(1,665)
6										
7 Transmission	33,777		33,777	35,230	1.2375	43,597				(9,820)
8										
9 Distribution	104,333		104,333	100,501	1.2375	124,370				(20,037)
10										
11 Customer Accounts	85,881		85,881	111,131	1.2375	137,525				(51,644)
12										
13 Customer Service & Information	3,492		3,492	2,730	1.2375	3,378				114
14										
15 Sales Expenses	16,845	(494)	16,351	13,912	1.2375	17,216				(865)
16										
17 Administrative & General	256,792	(8,247)	248,545	274,226	1.2375	339,354				(90,809)
18					_					
19 TOTAL	\$ 693,514	\$ (8,740)	\$ 684,773	\$ 712,387	_	\$ 864,043			\$	(179,270)
20										
21										
22										
23										
24										
25										
26										

Supporting Schedules: C-38, C-39, C-40 Recap Schedules: C-41

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	•	nctional O&M expe	enses, provide the	benchmark		Type of Data Sh		
		variances.					Projected Test		12/31/2027
COMPANY: Duke Energy Florida, LLC						<u>X</u>	Projected Test '		12/31/2026
							Projected Test '		12/31/2025
DOCKET NO.: 20240025-EI							Prior Year Ende		12/31/2024
							Historical Year	Ended	12/31/2023
							Witness: Buck,	R. Anderson, Sco	tt,
				(\$000)			Lloyd, Quick		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Test Year							Unadjusted	
	Total					Test Year	Unadjusted	Benchmark	Adjusted
Line	Company per	O&M	Adjusted Test	Base Year	Compound	Benchmark	Benchmark	Variance	Benchmark
No. Function	Books	Adjustments	Year O&M	Adjusted O&M	Multiplier	(5) X (6)	Variance	Excluding:	Variance
1 Production - Steam	\$ 62,868		\$ 62,868	\$ 56,479	1.1148	\$ 62,963			\$ (95)
2									
3 Production - Other	124,756		124,756	115,732	1.1148	129,018			(4,262)
4									
5 Power Supply	1,117		1,117	2,447	1.1148	2,728			(1,611)
6									
7 Transmission	32,650		32,650	35,230	1.1936	42,051			(9,401)
8									
9 Distribution	99,626		99,626	100,501	1.1936	119,958			(20,332)
10									
11 Customer Accounts	81,753		81,753	111,131	1.1936	132,646			(50,893)
12									
13 Customer Service & Information	3,379		3,379	2,730	1.1936	3,258			121
14									
15 Sales Expenses	15,796	(494)	15,303	13,912	1.1936	16,605			(1,302)
16									
17 Administrative & General	230,698	(10,360)	220,338	274,226	1.1936	327,316			(106,978)
18									
19 TOTAL	\$ 652,644	\$ (10,854)	\$ 641,790	\$ 712,387	•	\$ 836,543			\$ (194,753)
20					•				
21									
22									
23									
24									
25									
26									

SCHEDULE C-37

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: For test year functional O&M expenses, provide the benchmark variances. Type of Data Shown: Projected Test Year 3 Ended									
		variances.								2/31/2027
COMPANY: Duke Energy Florida, LLC							Projected Test Ye			2/31/2026
						-	Projected Test Ye			2/31/2025
DOCKET NO.: 20240025-EI							Prior Year Ended	t	1	2/31/2024
							Historical Year E	nded	1	2/31/2023
							Witness: Buck, F	R. Anderson, Scott,		
				(\$000)			Lloyd, Quick			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)
	Test Year							Unadjusted		
	Total					Test Year	Unadjusted	Benchmark	Α	djusted
Line	Company per	O&M	Adjusted Test	Base Year	Compound	Benchmark	Benchmark	Variance	Ве	nchmark
No. Function	Books	Adjustments	Year O&M	Adjusted O&M	Multiplier	(5) X (6)	Variance	Excluding:	V	ariance
1 Production - Steam	\$ 64,493	·	\$ 64,493	\$ 56,479	1.0902	\$ 61,573			\$	2,920
2										
3 Production - Other	118,292		118,292	115,732	1.0902	126,171				(7,879)
4										
5 Power Supply	1,117		1,117	2,447	1.0902	2,668				(1,551)
6										
7 Transmission	31,548		31,548	35,230	1.1479	40,441				(8,893)
8	•		,	ŕ		ŕ				
9 Distribution	96,564		96,564	100,501	1.1479	115,365				(18,801)
10	•			,		,				, , ,
11 Customer Accounts	77,879		77,879	111,131	1.1479	127,567				(49,688)
12	,		,	,		,				(-,,
13 Customer Service & Information	4,137		4,137	2,730	1.1479	3,133				1,004
14	.,		,,	_,		,				,
15 Sales Expenses	16,698	(494)	16,204	13,912	1.1479	15,969				235
16		(.5 .)	20,20	,						
17 Administrative & General	214,795	(10,439)	204,356	274,226	1.1479	314,784				(110,428)
18	,,,,,,	(20) .00)	20.,000			0=1,101				(===,:==,
19 TOTAL	\$ 625,523	\$ (10,932)	\$ 614,591	\$ 712,387	-	\$ 807,671			\$	(193,080)
20	- 	Ţ (10,332)	Ψ 011,331	ψ /12,307	-	ψ 007,071			<u> </u>	(133,000)
21										
22										
23										
24										
25										
26										

26 Supporting Schedules: C-38, C-39, C-40 Recap Schedules: C-41

FLORI	DA PUBLIC SERVICE COMMISSION	Explanation:	Provide the detail	-	Type of data s	shown:		
			made to test year	-	<u>X</u> 1	Projected Test Yea	ar 3 Ended	12/31/2027
COM	PANY: Duke Energy Florida, LLC		M expenses by fu	nction.	!	Projected Test Yea	ar 2 Ended	12/31/2026
					!	Projected Test Yea	ar 1 Ended	12/31/2025
DOCK	ET NO.: 20240025-EI				1	Prior Year Ended		12/31/2024
					!	Historical Year End	ded	12/31/2023
				(\$000)	,	Witness: Olivier		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2027	Eliminate	Eliminate	Eliminate	Eliminate	Accounting	Adjusted
Line		System	Recoverable	Recoverable	Recoverable	Recoverable	& Proforma	2027 System
No.	Function	Per Books	Fuel/CCR	ECRC	ECCR	SPP	Adjustments	Per Books
1	Production							
2	Steam	\$60,014						\$60,014
3	Other Production	131,262						131,262
4	Other Power Supply	1,117						1,117
5	Fuel & Purch Power	1,750,949	(1,750,949)					-
6	Subtotal Production	1,943,343	(1,750,949)	-	-	-	-	192,394
7								
8	ECRC	6,301		(6,301)				-
9	ECCR	121,942			(121,942)			-
10	SPP	75,920				(75,920)		-
11	Transmission	33,777						33,777
12	Distribution	104,333						104,333
13	Customer Accounts	85,881						85,881
14	Customer Service	3,492						3,492
15	Sales	16,845						16,845
16	Economic Development	-					(494)	(494)
17	Administrative & General	256,792						256,792
18	Corporate Aircraft Allocation	-					(3,550)	(3,550)
19	Reg Assessment Fee	-					(3,815)	(3,815)
20	Industry Association Dues	-					(97)	(97)
21	Misc Interest Expense	-					3,170	3,170
22	Make Ready Credit (MRC) Program	-					1,222	1,222
23	Inst/ Promotional Advertising	<u>-</u>					(5,177)	(5,177)
24	Total O&M Expense	\$ 2,648,625	\$ (1,750,949)	\$ (6,301)	\$ (121,942)	\$ (75,920)	\$ (8,740)	\$ 684,773
25								

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- 5U.F	ΙΕDΙ	ЛΕ	しーづき

FLORI	DA PUBLIC SERVICE COMMISSION	Explanation:	Provide the detail	•	Type of data	shown:		
			made to test year		_	Projected Test Ye	ar 3 Ended	12/31/2027
COM	PANY: Duke Energy Florida, LLC		M expenses by fun	ction.	<u>X</u>	Projected Test Ye	ar 2 Ended	12/31/2026
						Projected Test Ye	ar 1 Ended	12/31/2025
DOCK	ET NO.: 20240025-EI					Prior Year Ended		12/31/2024
						Historical Year En	ded	12/31/2023
				(\$000)		Witness: Olivier		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2026	Eliminate	Eliminate	Eliminate	Eliminate	Accounting	Adjusted
Line		System	Recoverable	Recoverable	Recoverable	Recoverable	& Proforma	2026 System
No.	Function	Per Books	Fuel/CCR	ECRC	ECCR	SPP	Adjustments	Per Books
1	Production							
2	Steam	\$62,868						\$62,868
3	Other Production	124,756						124,756
4	Other Power Supply	1,117						1,117
5	Fuel & Purch Power	1,849,240	(1,849,240)					-
6	Subtotal Production	2,037,981	(1,849,240)	-	-	-	-	188,741
7								
8	ECRC	6,197		(6,197)				-
9	ECCR	120,300			(120,300)			-
10	SPP	76,507				(76,507)		-
11	Transmission	32,650						32,650
12	Distribution	99,626						99,626
13	Customer Accounts	81,753						81,753
14	Customer Service	3,379						3,379
15	Sales	15,796						15,796
16	Economic Development	-					(494)	(494)
17	Administrative & General	230,698						230,698
18	Corporate Aircraft Allocation	-					(3,550)	(3,550)
19	Reg Assessment Fee	-					(3,833)	(3,833)
20	Industry Association Dues	-					(97)	(97)
21	Misc Interest Expense	-					1,130	1,130
22	Make Ready Credit (MRC) Program	-					1,167	1,167
23	Inst/ Promotional Advertising	-					(5,177)	(5,177)
24	Total O&M Expense	\$ 2,704,888	\$ (1,849,240)	\$ (6,197)	\$ (120,300)	\$ (76,507)		
25								

FLOR	DA PUBLIC SERVICE COMMISSION	Explanation:	Provide the detail	l of adjustments	Type of data s	hown:		
			made to test year	-	1	Projected Test Yea	ar 3 Ended	12/31/2027
COM	PANY: Duke Energy Florida, LLC		M expenses by fu	nction.	1	Projected Test Yea	ar 2 Ended	12/31/2026
					<u>X</u> I	Projected Test Yea	ar 1 Ended	12/31/2025
DOCK	ET NO.: 20240025-EI				1	Prior Year Ended		12/31/2024
					!	Historical Year End	ded	12/31/2023
				(\$000)	,	Witness: Olivier		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2025	Eliminate	Eliminate	Eliminate	Eliminate	Accounting	Adjusted
Line		System	Recoverable	Recoverable	Recoverable	Recoverable	& Proforma	2025 System
No.	Function	Per Books	Fuel/CCR	ECRC	ECCR	SPP	Adjustments	Per Books
1	Production							
2	Steam	\$64,493						\$64,493
3	Other Production	118,292						118,292
4	Other Power Supply	1,117						1,117
5	Fuel & Purch Power	1,998,112	(1,998,112)					-
6	Subtotal Production	2,182,014	(1,998,112)	-	-	-	-	183,902
7								
8	ECRC	6,082		(6,082)				-
9	ECCR	118,444			(118,444)			-
10	SPP	78,956				(78,956)		-
11	Transmission	31,548						31,548
12	Distribution	96,564						96,564
13	Customer Accounts	77,879						77,879
14	Customer Service	4,137						4,137
15	Sales	16,698						16,698
16	Economic Development	-					(494)	(494)
17	Administrative & General	214,795						214,795
18	Corporate Aircraft Allocation	-					(3,550)	(3,550)
19	Reg Assessment Fee	-					(3,872)	(3,872)
20	Industry Association Dues	-					(97)	(97)
21	Misc Interest Expense	-					1,130	1,130
22	Make Ready Credit (MRC) Program	-					1,127	1,127
23	Inst/ Promotional Advertising						(5,177)	(5,177)
24	Total O&M Expense	\$ 2,827,117	\$ (1,998,112)	\$ (6,082)	\$ (118,444)	\$ (78,956)	\$ (10,932)	\$ 614,591
25								

FLORI	DA PUBLIC SERVICE COMMISSION		Provide adjustments to l				Type of Data Shown:	4-4	42/24/2027
СОМР	ANY: Duke Energy Florida, LLC		expenses recoverable th Explain any adjustments	•	er than base rates.	_	Projected Test Year 3 En Projected Test Year 2 En		12/31/2027 12/31/2026
						_	Projected Test Year 1 En	ded	12/31/2025
DOCKE	ET NO. 20240025-EI					_	Prior Year Ended Historical Year Ended		12/31/2024 12/31/2023
						_	HIStorical fear Elided		12/31/2023
							Witness: Olivier		_
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line		2022 System	Eliminate Recoverable	Eliminate Recoverable	Eliminate Recoverable	Eliminate Recoverable	Accounting & Proforma	Adjusted 2022 System	
No.	Function	Per Books	Fuel/CCR	ECRC	ECCR	SPP	Adjustments	Per Books	
	Production					-			
2	Steam	\$56,479						\$56,479	
3	Other Production	115,732						115,732	
4	Other Power Supply	2,447						2,447	
5	Fuel & Purch Power	2,586,052	(2,586,052)					-	
6	Subtotal Production	2,760,710	(2,586,052)	-	-	-	-	174,658	-
7	ECRC	7,262		(7,262)				-	
8	ECCR	97,450			(97,450)			-	
9	SPP	64,816				(64,816)		-	
10	Transmission	35,230						35,230	
11	Distribution	100,501						100,501	
12	Customer Accounts	111,131						111,131	
13	Customer Service	2,730						2,730	
14	Sales	14,160						14,160	
15	Economic Development						(248)	(248)	
16	Administrative & General	301,640						301,640	
17	Corporate Aircraft						(2,894)	(2,894)	
18	Inst./Promotional Advertising						(5,537)	(5,537)	
19	Misc Interest Expense						1,429	1,429	
20	LTIP & SERP						(14,966)	(14,966)	
21	Regulatory Assessment Fee						(4,021)	(4,021)	
22	Industry Association Dues						(105)	(105)	
23	D&O Liability Insurance						(1,321)	(1,321)	-
24		2 405 522	(42 506 653)	(47.255)	(407.450)	(464.515)	(427.552)	740.00-	
25	Total O&M Expense	3,495,630	(\$2,586,052)	(\$7,262)	(\$97,450)	(\$64,816)	(\$27,663)	712,387	=

Supporting Schedules: C-2 Recap Schedules: C-37

Supporting Schedules: F-8

FLORIDA PU	FLORIDA PUBLIC SERVICE COMMISSIO			ince the benchmark y ercent increases asso			pe of Data Shown: Djected Test Year 3 Ended	12/31/2027
COMPANY:	Duke Energy Florida, LLC		-	average CPI. Show th			ejected Test Year 2 Ended	12/31/2026
	,		each compound	-			jected Test Year 1 Ended	12/31/2025
DOCKET NO	. 20240025-EI						or Year Ended	12/31/2024
						X His	torical Year Ended	12/31/2023
				(\$000)		Wi	tness: Borsch	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	_		Total Customers		Avera	ge CPI-U (2022 = 1		
Line				Compound			Compound	Inflation & Growth
No.	Year	Amount	% Increase	Multiplier	Amount	% Increase	Multiplier	Compound Multiplier
1								
2								
3	2022	1,933,053	/	1.0000	292.6		1.0000	1.0000
4	2023	1,968,213	1.82%	1.0182	304.1	3.93%	1.0393	1.0582
5	2024	2,000,874	1.66%	1.0351	311.9	2.55%	1.0658	1.1032
6	2025	2,035,324	1.72%	1.0529	319.0	2.29%	1.0902	1.1479
7	2026	2,069,775	1.69%	1.0707	326.2	2.26%	1.1148	1.1936
8	2027	2,103,660	1.64%	1.0883	332.7	2.00%	1.1371	1.2375
9								
10								
11								
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15 16								
16 17								
17								
19								
20								
21								
22								
23								
23 24								
25								

Recap Schedules: C-33, C-34, C-35, C-37

FLORI	DA PUBLIC SERVICE COMMISSION	[xplanation: p	rovide a scl	nedule of opera	tion and		Type of Data Shown:	
			n	naintenance	e expense by fu	nction fo	or the test	X Projected Test Year 3 Ended	12/31/2027
COMF	ANY: Duke Energy Florida, LLC		у	ear, benchr	mark year and t	he variai	nce. For	Projected Test Year 2 Ended	12/31/2026
			е	ach functio	nal benchmark	variance	, provide	Projected Test Year 1 Ended	12/31/2025
DOCK	ET NO. 20240025-EI		t	he reason(s) for the differe	nce.		Prior Year Ended	12/31/2024
				·	,			Historical Year Ended	12/31/2023
					(\$000)			Witness: Anderson, Buck, Lloyd, Quick, Scott	
	(1)		(2)		(3)		(4)	(5)	
		2027	Test Year	2027	Benchmark				
Line		Adjus	sted O&M	Adju	isted O&M		Variance	Reason for	
No.	Function	(MFR	C-37, col 4)		C-37, col 7)		(2) - (3)	Variance	
1	Production - Steam	\$	60,014	\$	64,222	\$	(4,208)	Not Applicable	
2	Production - Other		131,262		131,599		(337)	Not Applicable	
3	Power Supply		1,117		2,782		(1,665)	Not Applicable	
4	Transmission		33,777		43,597		(9,820)	Not Applicable	
5	Distribution		104,333		124,370		(20,037)	Not Applicable	
6	Customer Accounts		85,881		137,525		(51,644)	Not Applicable	
7	Customer Service & Information		3,492		3,378		114	Note 1	
8	Sales Expenses		16,351		17,216		(865)	Not Applicable	
9	Administrative & General		248,545		339,354		(90,809)	Not Applicable	
10	TOTAL	\$	684,773	\$	864,043	\$	(179,270)	• •	
11			<u> </u>		<u> </u>				
12									
13	Note 1: The increase over the benchmark	c is mainly drive	n by new and	expanded g	roups focused o	n growt	h and improvi	ng the customer experience	
14		•	•	, ,	·	· ·	•		
15									
16									
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33
Supporting Schedules: C-37
Recap Schedules:

FLORI	DA PUBLIC SERVICE COMMISSION		Explanation:	Provide a sch	nedule of operat	ion and		Type of Data Shown:		
	PANY: Duke Energy Florida, LLC	maintenance expense by function for the test year, benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.					Projected Test Year 3 Ended X_ Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended Historical Year Ended	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023		
		(\$000)						Witness: Anderson, Buck, Lloyd, Quick, Scott		
	(1)						(4)	(5)		
		2026 Test Year			2026 Benchmark					
Line		Adjusted O&M		Adju	ısted O&M	,	Variance	Reason for		
No.	Function	(MFR	(MFR C-37, col 4)		(MFR C-37, col 7)		(2) - (3)	Variance		
1	Production - Steam	\$	62,868	\$	62,963	\$	(95)	Not Applicable		
2	Production - Other		124,756		129,018		(4,262)	Not Applicable		
3	Power Supply		1,117		2,728		(1,611)	Not Applicable		
4	Transmission		32,650		42,051		(9,401)	Not Applicable		
5	Distribution		99,626		119,958		(20,332)	Not Applicable		
6	Customer Accounts		81,753		132,646		(50,893)	Not Applicable		
7	Customer Service & Information		3,379		3,258		121	Note 1		
8	Sales Expenses		15,303		16,605		(1,302)	Not Applicable		
9	Administrative & General		220,338		327,316		(106,978)	Not Applicable		
10				\$	836,543	\$	(194,753)	• •		

13 Note 1: The increase over the benchmark is mainly driven by new and expanded groups focused on growth and improving the customer experience

Supporting Schedules: C-37

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide a schedule of operation and						Type of Data Shown:	
COMPANY: Duke Energy Florida, LLC DOCKET NO. 20240025-EI		maintenance expense by function for the test year, benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.			 Projected Test Year 3 Ended Projected Test Year 2 Ended Projected Test Year 1 Ended Prior Year Ended Historical Year Ended 	12/31/2027 12/31/2026 12/31/2025 12/31/2024 12/31/2023			
					(\$000)			Witness: Anderson, Buck, Lloyd, Quick, Scott	
	(1)		(2)		(3)		(4)	(5)	
		2025	Test Year	2025	Benchmark				
Line		Adjus	sted O&M	Adju	ısted O&M	\	/ariance	Reason for	
No.	Function	(MFR	C-37, col 4)	(MFR	C-37, col 7)		(2) - (3)	Variance	
1	Production - Steam	\$	64,493	\$	61,573	\$	2,920	Note 1	
2	Production - Other		118,292		126,171		(7,879)	Not Applicable	
3	Power Supply		1,117		2,668		(1,551)	Not Applicable	
4	Transmission		31,548		40,441		(8,893)	Not Applicable	
5	Distribution		96,564		115,365		(18,801)	Not Applicable	
6	Customer Accounts		77,879		127,567		(49,688)	Not Applicable	

3,133

15,969

314,784

807,671

11 12 13

10

Customer Service & Information

Administrative & General

Sales Expenses

TOTAL

Note 1: DEF manages the O&M funding of its generation fleet in two major cost groups - base routine and outage projects for steam production and other power production generating stations combined. This business practice provides management with meaningful information in a timely manner used to make decisions that allow the fleet to operate in a safe, reliable manner and within its cost mandated guidelines. This also allows management to redirect O&M funds between the steam production and other power production generating stations as the need arises while at the same time remaining on budget. Therefore, the O&M justification for the DEF generation fleet is viewed by management in aggregate, Steam Production plus Other Power Production versus separately in order to assess the total financial performance of the generation fleet. As a result, the 2025 benchmark variance is a favorable variance of (\$4,959,000) which is calculated as the sum of the unfavorable Steam variance of \$2,920,000 and the favorable Other Power Production variance of (\$7,879,000).

1,004

(110,428)

(193,080)

235

Note 2

Note 3

Not Applicable

22

15

17

Note 2: The increase over the benchmark is mainly driven by new and expanded groups focused on growth and improving the customer experience.

4,137

16,204

204,356

614,591

Note 3: The increase over the benchmark is due to the increase in economic development expense consisent with Rule 25-6.0426, F.A.C. and as authorized in DEF's 2021 Settlement (Order No. PSC-2021-0202-AS-EI).

25262728

33

Supporting Schedules: C-37 Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION				Explanation: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, Year 1 Ende											
COMPANY: Duke Energy Florida, LLC															
													X Projected Test Year 1 Ende		
DOCI	DOCKET NO.: 20240025-EI								agraph 3, Page 5				X Prior Year End		12/31/2024
								•	nd plant recover	_		:	X Historical Yea	r Ended	12/31/2023
						separate iro	om neaging expe	enses and pi	ant recovered th	rougn the t	uei ciause.				
													Witness: Oliv	ier	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	_
			<u>20:</u>		202		<u>20</u>		202		202		20		
	Acct		Historic		Historic		Prior		Test \		Test '		Test Year		
No.	No.	Account Title	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	
1 2		EXPENSES:													
3		EXPENSES.													
4															
5															
6		Pursuant to Order No. PSC-2017-	-0451-AS-EU. Du	ıke Energy F	lorida. LLC disco	ntinued its	financial hedging	g program th	rough the term	of the 2017	Second Revised	l and Restat	ed Settlement		
7		Agreement ending on December		٠.	•		• •		•						
8		hedges for 2023 fuel burns. DEF	•	0 0				0 (,	Ü				
9		proposes to recover the administ					•	-							
10		, .p			, , , , , , , , ,	,	.,								
11															
12															
13															
14															
15															
16															
17		ANNUAL PLANT IN SERVICE:													
18															
19		Duke Energy Florida, LLC does no	ot have any hedg	ge related ca	pital invesment	to report.									
20															
21 22															
23															
24															
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26															
27															
28															
29															
30															
31															
32															

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of security expenses and security plant balance by primary account and totals for the	Type of Data Shown:	
	test year and the preceding three years. Show the security expenses recovered through the fuel/capacity	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC	clauses. Show the plant balances supporting base rates separate from the plant balances supporting the	X Projected Test Year 2 Ended	12/31/2026
	fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist	X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI	events of September 11, 2001.	X Prior Year Ended	12/31/2024
	*	X Historical Year Ended	12/31/2023

												Witness: Loyd, A	nderson, Scott
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Account Account		202	2	202	23	202	.4	202	25	202	26	202	27
No. No.	Title	Base Rates	Clause	Base Rates	Clause								
1			·			•		•	·			•	

Duke Energy Florida, LLC did not and is not incurring any security expenses as a result of the terrorist events of September 11, 2001. The company does have substantial security-related costs to mitigate cyber and physical threats to the electric system, and customer data.

33
Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the calculation of the revenue expansion factor	Type of Data Shown:	
	for the test year.	X Projected Test Year 3 Ended	12/31/2027
COMPANY: Duke Energy Florida, LLC		X Projected Test Year 2 Ended	12/31/2026
		X Projected Test Year 1 Ended	12/31/2025
DOCKET NO.: 20240025-EI		_ Prior Year Ended	12/31/2024
		_ Historical Year Ended	12/31/2023

Witness: Olivier

				Witness: Olivier	
	(1)	(2)	(3)	(4)	
Line		Percent - Test Year 1	Percent - Test Year 2	Percent - Test Year 3	
No.	Description	12/31/2025	12/31/2026	12/31/2027	
1 Revenue Requ	uirement	1.00000	1.00000	1.00000	
2					
3 Bad Debt Rate		0.00282	0.00309	0.00338	
4					
5 Net Before Inc	come Taxes (1) - (3)	0.99718	0.99691	0.99662	
6					
7 State Income	Tax Rate	0.05500	0.05500	0.05500	
8					
9 State Income	Tax (5) X (7)	0.05485	0.05483	0.05481	
10					
11 Net Before Fe	deral Income Tax	0.94234	0.94208	0.94181	
12					
13 Federal Incom	ne Tax Rate	0.21000	0.21000	0.21000	
14					
15 Federal Incom	ne Tax (11) X (13)	0.19789	0.19784	0.19778	
16					
17 Revenue Expa	nsion Factor (11) - (15)	0.74445	0.74424	0.74403	
18					
19 Net Operating	Income Multiplier (100% / LINE 17)	1.34328	1.34365	1.34403	
20					
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37
Supporting Schedules: C-11
Recap Schedules: A-1