



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, Jurisdictional Separation Study for Test Year 2025.

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 29 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

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

/s/ Dianne M. Triplett
Dianne M. Triplett

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
1	Rate Base						
2	Electric Plant in Service	Line 105	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)
4	Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870
5	Construction Work in Progress	Line 229	1,853,860	(679,030)	1,174,830	84,531	1,090,299
6	Plant Held for Future Use	Line 239	129,703	(7,267)	122,436	7,174	115,262
7	Working Capital	Line 265	770,312	(150,525)	619,787	41,947	577,840
8	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270
9							
10	Revenue						
11	Class Revenue	Line 287	5,610,266	(2,672,426)	2,937,841	19,864	2,917,976
12	Revenue Credits	Line 307	247,619	-	247,619	195,810	51,809
13	Total Revenue		5,857,886	(2,672,426)	3,185,460	215,675	2,969,785
14							
15	Operating Expense						
16	Operations & Maintenance	Line 390	2,827,117	(2,212,526)	614,591	16,502	598,089
17	Depreciation	Line 460	1,106,044	26,854	1,132,898	52,071	1,080,827
18	Tax Other Than Income Tax	Line 470	497,023	(285,378)	211,645	15,757	195,889
19	Gain/Loss on Disposition	Line 471		(1,323)	(1,323)	-	(1,323)
20	Operating Expense before Tax		4,430,184	(2,472,373)	1,957,811	84,330	1,873,480
21	Income Tax Expense	Line 517	162,774	(39,281)	123,492	23,858	99,634
22	Total Operating Expense		4,592,958	(2,511,655)	2,081,303	108,189	1,973,115
23							
24	Return						
25	Net Operating Income Earned	Ln 13 - Ln 22	1,264,928	(160,771)	1,104,157	107,486	996,671
26	Net Operating Income Required	Ln 8 x Ln 34					1,438,460
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,264,928	(160,771)	1,104,157	107,486	(441,790)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,699,149	(215,960)	1,483,189	144,384	(593,446)
30							
31	Total Jurisdictional Cost of Service	Ln 26+22-12	4,345,338	(2,511,655)	1,833,684	(87,622)	3,359,766
32							
33	Rate of Return Earned	Ln 25 / Ln 8					4.85%
34	Rate of Return Requested	Sch. 13					7.01%
35							
36	Revenues @ Present Rates	Ln 11					2,917,976
37	Increase/(Decrease) Justified	Ln 29					593,446
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					20.34%
39							
40							
41	Gross Electric Plant in Service	Schedule 2					
42	Production Plant						
43	Production Base Demand	1.00000	6,931,942	(3,488)	6,928,455	13	6,928,442
44	Production Intermediate Demand	0.95212	604,888	0	604,888	28,962	575,926
45	Production Peaking Demand	0.97632	647,344	0	647,344	15,332	632,012
46	Production Solar Demand	1.00000	2,296,360	0	2,296,360	4	2,296,356
47	Retail 100%, Removed		39,970	(39,970)	0	-	-
48	Production Plant Total	0.99577	10,520,504	(43,458)	10,477,046	44,312	10,432,735
49							
50							
51	Transmission Plant						
52	Production Base Demand	1.00000	84,165		84,165	0	84,165
53	Production Intermediate Demand	0.95212	5,199		5,199	249	4,950
54	Production Peaking Demand	0.97632	44,954		44,954	1,065	43,890
55	Production Solar Demand	1.00000	48,750		48,750	0	48,750

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
56	Transmission	0.70369	6,704,067	(548,834)	6,155,233	1,823,842	4,331,392
57	Transmission - Radials	1.00000	45,419	0	45,419	-	45,419
58	Distribution Primary		0		0		-
59	Transmission Plant Total	0.71409	6,932,555	(548,834)	6,383,721	1,825,156	4,558,566
60							
61							
62	Total Prod and Trans Plant	0.88912	17,453,060	(592,292)	16,860,768	1,869,467	14,991,300
63							
64							
65	Distribution Plant						
66	Distribution Primary	1.00000	5,806,782	(458,451)	5,348,331	-	5,348,331
67	Distribution Primary (MDS)		0	0	0	-	-
68	Distribution Secondary	1.00000	2,777,318	(422,070)	2,355,248	-	2,355,248
69	Distribution Secondary (MDS)		0	0	0	-	-
70	Distribution Service	1.00000	703,186	(596)	702,590	-	702,590
71	Distribution Metering	1.00000	452,998	(54)	452,944	-	452,944
72	Lighting Facilities	1.00000	848,864	(27,093)	821,771	-	821,771
73	EV Solution	1.00000	23,526	0	23,526	-	23,526
74	Distribution IS Equipment	1.00000	7,793	0	7,793	-	7,793
75	Distribution Plant Total	1.00000	10,620,467	(908,264)	9,712,203	0	9,712,203
76							
77							
78	Total Trans and Dist Plant	0.88661	17,553,022	(1,457,097)	16,095,924	1,825,156	14,270,769
79							
80							
81	Total Prod, Trans and Dist Plant	0.92965	28,073,526	(1,500,555)	26,572,971	1,869,467	24,703,503
82							
83							
84	General & Intangible Plant						
85	Labor	0.97366	1,274,236	(3,323)	1,270,913	33,476	1,237,437
86	Retail 100%, Class = # Bills	1.00000	121,956		121,956	-	121,956
87	Retail 100%, Removed		0	0	0	-	-
88	General & Intangible Plant Total	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,392
89							
90							
91	Energy Storage Plant						
92	Energy - Production Total Sales		0		0	-	-
93	Energy Storage Plant Total		0	0	0	0	0
94							
95							
96	Other						
97	Labor		658,255	(658,255)	0	-	-
98	Retail 100%, Class = # Bills	1.00000	(2,005)	0	(2,005)	-	(2,005)
99	Retail 100%, Class = T&D		0	0	0	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-
101	Wholesale 100%	0.00000	(2,490)		(2,490)	(2,490)	-
102	Production Base Demand		0		0	-	-
103	Other Plant Total	0.44605	764,962	(769,456)	(4,494)	(2,490)	(2,005)
104							
105	Total Gross Electric Plant in Service	0.93203	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891
106							
107							
108							
109	Accumulated Depreciation	Schedule 3					
110	Production Plant:						
111	Production Base Demand	1.00000	2,830,222	(6,123)	2,824,099	5	2,824,093

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
112	Production Intermediate Demand	0.95212	377,448	10,696	388,144	18,585	369,560
113	Production Peaking Demand	0.97632	438,745	13,089	451,835	10,701	441,133
114	Production Solar Demand	1.00000	253,563	1,690	255,253	0	255,252
115	Retail 100%, Removed		7,911	(7,911)	0	-	-
116	Production Plant Total	0.99253	3,907,889	11,441	3,919,330	29,292	3,890,039
117							
118							
119	Transmission Plant						
120	Production Base Demand	1.00000	14,416		14,416	0	14,416
121	Production Intermediate Demand	0.95212	2,181		2,181	104	2,077
122	Production Peaking Demand	0.97632	2,670		2,670	63	2,607
123	Production Solar Demand	1.00000	1,968		1,968	0	1,968
124	Transmission	0.70369	879,853	(15,425)	864,429	256,137	608,292
125	Transmission - Radials	1.00000	5,451		5,451	-	5,451
126	Distribution Primary		0		0	-	-
127	Transmission Plant Total	0.71238	906,539	(15,425)	891,115	256,304	634,810
128							
129							
130	Total Prod and Trans Plant	0.94063	4,814,428	(3,983)	4,810,445	285,596	4,524,849
131							
132							
133	Distribution Plant						
134	Distribution Primary	1.00000	938,530	(8,642)	929,888	-	929,888
135	Distribution Primary (MDS)		0	0	0	-	-
136	Distribution Secondary	1.00000	639,608	(11,422)	628,186	-	628,186
137	Distribution Secondary (MDS)		0	0	0	-	-
138	Distribution Service	1.00000	217,307	1,983	219,290	-	219,290
139	Distribution Metering	1.00000	140,708	484	141,192	-	141,192
140	EV Solution	1.00000	3,304	0	3,304	-	3,304
141	Lighting Facilities	1.00000	251,172	320	251,493	-	251,493
142	Distribution IS Equipment	1.00000	3,170	0	3,170	-	3,170
143	Distribution Plant Total	1.00000	2,193,800	(17,278)	2,176,522	0	2,176,522
144							
145							
146	Total Trans and Dist Plant	0.91645	3,100,339	(32,702)	3,067,637	256,304	2,811,332
147							
148							
149	Total Prod, Trans and Dist Plant	0.95912	7,008,228	(21,261)	6,986,967	285,596	6,701,371
150							
151							
152	General & Intangible Plant						
153	Labor	0.97366	591,854	(3,812)	588,042	15,489	572,553
154	Retail 100%, Class = T&D		0	0	0	-	-
155	Retail 100%, Class = # Bills	1.00000	33,169	0	33,169	-	33,169
156	General & Intangible Plant Total	0.97507	625,023	(3,812)	621,211	15,489	605,722
157							
158							
159	Energy Storage Plant						
160	Energy - Production Total Sales		0	0	0	-	-
161	Energy Storage Plant Total		0	0	0	0	0
162							
163							
164	Other						
165	Labor	0.97366	0		0	0	0
166	Retail 100%, Class = # Bills	1.00000	2,928	0	2,928	-	2,928
167	Retail 100%, Removed		435,560	(435,560)	0	-	-

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
168	Wholesale 100%	0.00000	(591)	0	(591)	(591)	-
169	Other Plant Total	1.25304	437,897	(435,560)	2,337	(591)	2,928
170							
171	Total Accumulated Depreciation	0.96052	8,071,148	(460,633)	7,610,516	300,494	7,310,022
172							
173							
174							
175	Net Plant in Service						
176	Production Gross Plant	0.99577	10,520,504	(43,458)	10,477,046	44,312	10,432,735
177	Production Reserve	0.99253	(3,907,889)	(11,441)	(3,919,330)	(29,292)	(3,890,039)
178	Production Net Plant	0.99771	6,612,615	(54,899)	6,557,716	15,020	6,542,696
179							
180							
181	Transmission Gross Plant	0.71409	6,932,555	(548,834)	6,383,721	1,825,156	4,558,566
182	Transmission Reserve	0.71238	(906,539)	15,425	(891,115)	(256,304)	(634,810)
183	Transmission Net Plant	0.71437	6,026,016	(533,409)	5,492,607	1,568,851	3,923,755
184							
185							
186	Distribution Gross Plant	1.00000	10,620,467	(908,264)	9,712,203	-	9,712,203
187	Distribution Reserve	1.00000	(2,193,800)	17,278	(2,176,522)	-	(2,176,522)
188	Distribution Net Plant	1.00000	8,426,667	(890,986)	7,535,681	0	7,535,681
189							
190							
191	General & Intangible Gross Plant	0.97597	1,396,192	(3,323)	1,392,869	33,476	1,359,392
192	General & Intangible Reserve	0.97507	(625,023)	3,812	(621,211)	(15,489)	(605,722)
193	General & Intangible Net Plant	0.97669	771,168	489	771,657	17,987	753,670
194							
195							
196	Energy Storage Gross Plant		0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0
199							
200							
201	Other Gross Plant	0.44605	764,962	(769,456)	(4,494)	(2,490)	(2,005)
202	Other Reserve	1.25304	(437,897)	435,560	(2,337)	591	(2,928)
203	Other Net Plant	0.72213	327,065	(333,896)	(6,831)	(1,898)	(4,933)
204							
205							
206	Total Gross Plant	0.93203	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891
207	Total Reserve	0.96052	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)
208	Total Net Plant in Service	0.92138	22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870
209							
210							
211							
212	Construction Work in Progress	Schedule 4					
213	Production Base Demand	1.00000	174,433	(2)	174,431	0	174,431
214	Production Intermediate Demand	0.95212	23,477	0	23,477	1,124	22,353
215	Production Peaking Demand	0.97632	14,954	0	14,954	354	14,600
216	Production Solar Demand	1.00000	445,035	(994)	444,041	1	444,040
217	Transmission	0.70369	415,487	(137,313)	278,175	82,425	195,750
218	Distribution Primary	1.00000	418,631	(254,414)	164,217	-	164,217
219	Distribution Primary (MDS)		0	0	0	-	-
220	Distribution Secondary	1.00000	322,400	(267,048)	55,352	-	55,352
221	Distribution Secondary (MDS)		0	0	0	-	-
222	Distribution Service	1.00000	2,740	0	2,740	-	2,740
223	Distribution Metering	1.00000	2,111	0	2,111	-	2,111

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
224	Lighting Facilities	1.00000	18,507	(15,761)	2,745	-	2,745
225	Distribution IS Equipment	1.00000	667	0	667	-	667
226	Labor	0.97366	26,550	(2,759)	23,790	627	23,164
227	Retail 100%, Class = Net Plant	1.00000	(11,872)	0	(11,872)	-	(11,872)
228	Retail 100%, Removed		739	(739)	0	-	-
229	Total Construction Work in Progress	0.92805	1,853,860	(679,030)	1,174,830	84,531	1,090,299
230							
231							
232							
233	Plant Held for Future Use	Schedule 5					
234	Production Base Demand	1.00000	98,700	(7,267)	91,434	0	91,433
235	Production Peaking Demand	0.97632	1,175	0	1,175	28	1,147
236	Transmission	0.70369	23,808	0	23,808	7,055	16,754
237	Distribution Primary	1.00000	2,557	0	2,557	-	2,557
238	Labor	0.97366	3,462	0	3,462	91	3,371
239	Plant Held for Future Use Total	0.94141	129,703	(7,267)	122,436	7,174	115,262
240							
241							
242							
243	Working Capital	Schedule 6					
244	Production Base Demand	1.00000	65,502	0	65,502	0	65,502
245	Production Intermediate Demand	0.95212	0	7,162	7,162	343	6,819
246	Production Peaking Demand	0.97632	0	7,619	7,619	180	7,438
247	Production Base Energy	1.00000	112,485	0	112,485	1	112,484
248	Production Intermediate Energy		0	0	0	-	-
249	Production Peaking Energy	0.97934	96,569	0	96,569	1,995	94,574
250	Production Solar Demand	1.00000	981	0	981	0	981
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-
252	Distribution Metering		0	0	0	-	-
253	Labor		(264,802)	264,802	0	-	-
254	WTD O&M Expense	0.97315	(406,632)	0	(406,632)	(10,918)	(395,714)
255	Retail 100%, Class = # Bills	1.00000	155,484	2,392	157,877	-	157,877
256	Retail 100%, Class = Prod	1.00000	(205,287)	0	(205,287)	-	(205,287)
257	Retail 100%, Class = Net Plant	1.00000	473,238	(9,376)	463,862	-	463,862
258	Retail 100%, Class = T&D	1.00000	(105,072)	3,474	(101,598)	-	(101,598)
259	Retail 100%, Class = Metering	1.00000	13,801	0	13,801	-	13,801
260	Retail 100%, Removed	1.00000	417,800	(417,800)	(0)	-	(0)
261	Wholesale 100%	0.00000	27,572	0	27,572	27,572	-
262	Gross Prod Plant	0.99577	(8,911)	0	(8,911)	(38)	(8,873)
263	Gross Total Plant	0.93203	405,360	0	405,360	27,551	377,809
264	Gross Trans Plant	0.71409	(16,575)	0	(16,575)	(4,739)	(11,836)
265	Total Working Capital	0.93232	770,312	(150,525)	619,787	41,947	577,840
266							
267							
268							
269	Total Rate Base						
270	Gross Electric Plant in Service	0.93203	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891
271	Accumulated Depreciation	0.96052	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)
272	Net Electric Plant in Service	0.92138	22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870
273	Construction Work in Progress	0.92805	1,853,860	(679,030)	1,174,830	84,531	1,090,299
274	Plant Held for Future Use	0.94141	129,703	(7,267)	122,436	7,174	115,262
275	Working Capital	0.93232	770,312	(150,525)	619,787	41,947	577,840
276	Total Rate Base	0.92215	24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270
277							
278							
279							

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
280	Class Revenue	Schedule 7					
281	Present Revenue	1.00000	5,420,537	(2,682,432)	2,738,105	-	2,738,105
282	Production Solar Demand	1.00000	75,050	10,007	85,056	(0)	85,056
283	EV Solution	1.00000	6,015	-	6,015	-	6,015
284	Lighting Facilities Revenue	1.00000	88,800	-	88,800	-	88,800
285	Retail Revenue	1.00000	5,590,402	(2,672,426)	2,917,976	(0)	2,917,976
286	Wholesale 100%	0.00000	19,864	-	19,864	19,864	-
287	Total Class Revenue	0.99324	5,610,266	(2,672,426)	2,937,841	19,864	2,917,976
288							
289							
290							
291							
292							
293							
294							
295							
296							
297	Revenue Credits	Schedule 8					
298	Transmission	0.70369	14,526	0	14,526	4,304	10,222
299	Distribution Primary	1.00000	239	0	239	-	239
300	Distribution Secondary	1.00000	7,228	0	7,228	-	7,228
301	Distribution Service	1.00000	33,309	0	33,309	-	33,309
302	Lighting Facilities		0	0	0	-	-
303	Retail 100%, Class = # Bills	1.00000	274	0	274	-	274
304	Retail 100%, Class = Prod		0	0	0	-	-
305	Wholesale 100%	0.00000	191,461	0	191,461	191,461	-
306	Rate Base	0.92215	582	0	582	45	537
307	Total Revenue Credits	0.20923	247,619	0	247,619	195,810	51,809
308							
309							
310							
311	O&M Expense	Schedule 9					
312	Production Demand						
313	Production Base Demand	1.00000	32,622		32,622		32,622
314	Production Intermediate Demand	0.95212	2,921		2,921		2,781
315	Production Peaking Demand	0.97632	4,990		4,990		4,872
316	Production Solar Demand	1.00000	14,806		14,806		14,806
317	Production Demand O&M Subtotal	0.99534	55,339	0	55,339	0	55,081
318							
319							
320	Production Energy						
321	Production Base Energy	1.00000	102,441		102,441		102,440
322	Production Intermediate Energy	0.93990	9,887		9,887		9,293
323	Production Peaking Energy	0.97934	8,478		8,478		8,303
324	Production Solar Energy	1.00000	7,757		7,757		7,757
325	Production Energy O&M Subtotal	0.99401	128,563	0	128,563	0	127,793
326							
327							
328	Production O&M Total	0.99441	183,902	0	183,902	0	182,874
329							
330							
331	Transmission						
332	Production Base Demand	1.00000	235		235	0	235
333	Production Intermediate Demand	0.95212	15		15	1	14
334	Production Peaking Demand	0.97632	126		126	3	123
335	Production Solar Demand	1.00000	136		136	0	136

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
336	Transmission	0.70369	30,910		30,910	9,159	21,751
337	Transmission - Radials	1.00000	127		127	-	127
338	Transmission O&M Total	0.70957	31,548	0	31,548	9,163	22,386
339							
340							
341	Distribution						
342	Distribution Primary	1.00000	47,740		47,740	-	47,740
343	Distribution Secondary	1.00000	18,962		18,962	-	18,962
344	Distribution Service	1.00000	9,988		9,988	-	9,988
345	Distribution Metering	1.00000	9,776		9,776	-	9,776
346	Lighting Facilities	1.00000	9,997		9,997	-	9,997
347	EV Solution	1.00000	76		76	-	76
348	Distribution IS Equipment	1.00000	25		25	-	25
349	Distribution O&M Total	1.00000	96,564	0	96,564	0	96,564
350							
351							
352	Customer Accounting						
353	Distribution Service		0		0		-
354	Distribution Metering	1.00000	241		241		241
355	Retail 100%, Class = # Bills	1.00000	77,638		77,638		77,638
356	Customer Accounting O&M	1.00000	77,879	0	77,879	0	77,879
357							
358							
359	Customer Serv & Info.						
360	Retail 100%, Class = # Bills	1.00000	4,137		4,137		4,137
361	Customer Serv & Info. O&M	1.00000	4,137	0	4,137	0	4,137
362							
363							
364	Sales						
365	Retail 100%, Class = # Bills	1.00000	16,698		16,698		16,698
366	Sales O&M	1.00000	16,698	0	16,698	0	16,698
367							
368							
369	Admin and General						
370	Labor	0.97366	184,024	(8,188)	175,836		171,204
371	Distribution Primary		0	0	0		-
372	Gross Total Plant	0.93203	24,718	0	24,718		23,038
373	Retail 100%, Class = # Bills	1.00000	6,053	(2,745)	3,309		3,309
374	Retail 100%, Class = T&D		0	0	0		-
375	Retail 100%, Resid, Cust		0	0	0		-
376	Retail 100%, Removed		0	0	0		-
377	Wholesale 100%		0	0	0		-
378	Admin & General O&M	0.96904	214,795	(10,932)	203,862	0	197,551
379							
380							
381	Recoverable Clause O&M						
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-
383	Wholesale 100%		6,200	(6,200)	0		-
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0
385							
386	Total O&M	0.97315	2,827,117	(2,212,526)	614,591	9,163	598,089
387							
388							
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-
390	Total Adjusted O&M	0.97315	2,827,117	(2,212,526)	614,591	9,163	598,089
391							

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
392							
393	Depreciation Expense	Schedule 10					
394	Production Plant						
395	Production Base Demand	1.00000	334,499	(4,414)	330,085	1	330,085
396	Production Intermediate Demand	0.95212	49,702	7,364	57,066	2,732	54,334
397	Production Peaking Demand	0.97632	19,735	11,253	30,988	734	30,254
398	Production Solar Demand	1.00000	82,499	3,546	86,046	0	86,045
399	Retail 100%, Removed		1,593	(1,593)	0	-	-
400	Production Plant Total	0.99312	488,028	16,157	504,185	3,467	500,718
401							
402							
403	Transmission Plant						
404	Production Base Demand	1.00000	1,555		1,555	0	1,555
405	Production Intermediate Demand	0.95212	96		96	5	91
406	Production Peaking Demand	0.97632	921		921	22	899
407	Production Solar Demand	1.00000	1,023		1,023	0	1,023
408	Transmission	0.70369	155,993	166	156,159	46,271	109,888
409	Transmission - Radials	1.00000	999		999	-	999
410	Distribution Primary		0		0	-	-
411	Transmission Plant Total	0.71200	160,588	166	160,753	46,298	114,456
412							
413							
414	Total Prod and Trans Plant	0.92516	648,615	16,323	664,938	49,765	615,174
415							
416							
417	Distribution Plant						
418	Distribution Primary	1.00000	155,381	5,373	160,754	-	160,754
419	Distribution Primary (MDS)		0	0	0	-	-
420	Distribution Secondary	1.00000	83,375	(8,405)	74,970	-	74,970
421	Distribution Secondary (MDS)		0	0	0	-	-
422	Distribution Service	1.00000	19,352	4,020	23,373	-	23,373
423	Distribution Metering	1.00000	28,507	1,143	29,650	-	29,650
424	Lighting Facilities	1.00000	35,675	2,397	38,072	-	38,072
425	Distribution IS Equipment		0	0	0	-	-
426	EV Solution	1.00000	2,327	0	2,327	-	2,327
427	Distribution Plant Total	1.00000	324,617	4,528	329,145	0	329,145
428							
429							
430	Total Trans and Dist Plant	0.90550	485,205	4,694	489,899	46,298	443,601
431							
432							
433	Total Prod, Trans and Dist Plant	0.94994	973,233	20,851	994,084	49,765	944,319
434							
435							
436	General & Intangible Plant						
437	Labor	0.97366	89,542	(1,967)	87,575	2,307	85,268
438	Retail 100%, Class = # Bills	1.00000	10,834		10,834	-	10,834
439	Retail 100%, Class = Net Plant		0		0	-	-
440	General & Intangible Plant Total	0.97656	100,377	(1,967)	98,409	2,307	96,103
441							
442							
443	Energy Storage Plant						
444	Energy - Production Total Sales		0	0	0	-	-
445	Total Energy Storage Plant		0	0	0	0	0
446							
447							

Line No.	(1) Function	(2) Ref./Alloc.	(3) Total System per Books	(4) Total System Adjs.	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)
448	Other						
449	Labor		0	0	0	-	-
450	Retail 100%, Class = # Bills	1.00000	5,513	874	6,388	-	6,388
451	Retail 100%, Class = Net Plant	1.00000	1,308	18,752	20,060	-	20,060
452	Retail 100%, Class = T&D	1.00000	581	0	581	-	581
453	Retail 100%, Class = Metering	1.00000	6,281	862	7,143	-	7,143
454	Retail 100%, Class = Dist Secondary	1.00000	1,851	0	1,851	-	1,851
455	Retail 100%, Class = Prod	1.00000	4,383	0	4,383	-	4,383
456	Retail 100%, Removed	1.00000	12,518	(12,518)	(0)	-	(0)
457	Wholesale 100%		0	0	0	-	-
458	Other Plant Total	1.00000	32,435	7,971	40,405	0	40,405
459							
460	Total Depreciation Expense	0.95404	1,106,044	26,854	1,132,898	52,071	1,080,827
461							
462							
463							
464	Taxes Other than Income Tax	Schedule 11					
465	Labor	0.97366	16,879	0	16,879	445	16,434
466	Net Total Plant	0.92138	194,767	0	194,767	15,312	179,454
467	Transmission		4,108	(4,108)	0	-	-
468	Distribution Primary		7,141	(7,141)	0	-	-
469	Retail 100%, Removed		274,129	(274,129)	0	-	-
470	Total Taxes Other	0.92555	497,023	(285,378)	211,645	15,757	195,889
471							
472							
473							
474	Income Tax Expense						
475	Total Revenue	Line 13	5,857,886	(2,672,426)	3,185,460	215,675	2,969,785
476	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,472,373)	1,957,811	84,330	1,873,480
477	Net Oper. Income (NOI) before Tax		1,427,702	(200,053)	1,227,649	131,344	1,096,305
478	Interest Expense	Line 8 x WACC	455,725	(46,192)	409,534	31,883	377,650
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	971,977	(153,861)	818,116	99,461	718,654
480							
481	State Income Tax Expense						
482	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,654
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(45,781)	(627,791)
485	State Taxable Income	Ln 482:484	320,683	(153,861)	166,822	55,194	111,627
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	17,638	(8,462)	9,175	3,036	6,140
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,518	34,529
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	54,684	(8,462)	46,222	5,554	40,668
491							
492	Federal Income Tax Expense						
493	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,654
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,329)	(607,881)
496	State Income Tax Exp. (Cur.)	Line 487	(17,638)	8,462	(9,175)	(3,036)	(6,140)
497	Fed. Taxable Income	Ln 493:496	324,407	(145,399)	179,009	53,611	125,398
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	68,126	(30,534)	37,592	11,258	26,334
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	68,126	(30,534)	37,592	11,258	26,334
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136,964	-	136,964	9,309	127,655
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,780)	-	(7,780)	(529)	(7,251)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)		(1,012)	-	(1,012)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(285)	(64,848)		(64,848)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
508	Total Federal Income Tax Exp.	Ln 501:507	108,090	(30,819)	77,271	18,305	58,966
509							
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	85,763	(38,996)	46,767	14,294	32,473
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	166,231	-	166,231	11,298	154,932
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)	-	(23,216)	(1,705)	(21,511)
514	Total Amortization of ITC	Line 504	(1,012)	-	(1,012)	-	(1,012)
515	Total Amortization of PTC	Line 505	(64,563)	(285)	(64,848)	-	(64,848)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	162,774	(39,281)	123,492	23,858	99,634
518							
519	Effective Tax Rate	Ln 510:512 /Ln479	25.88%	25.35%	25.98%	25.70%	26.02%
520							
521	Income Tax Expense Based on Return						
522	Federal Income Tax (FIT) Calculation						
523	Return on Rate Base	Line 26	-	-	-	-	1,438,460
524	Interest Expense	Line 8 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	-	(1,012)	-	(1,012)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(285)	(64,848)	-	(64,848)
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(652,210)	-	(652,210)	(44,329)	(607,881)
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,309	127,655
533	Base for FIT Computation	Ln 523:532	(1,037,913)	45,906	(992,006)	(67,123)	513,577
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	(275,901)	12,203	(263,698)	(17,843)	136,520
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	-	(1,012)	-	(1,012)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(285)	(64,848)	-	(64,848)
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)
540	Total FIT before Adding Deferred	Ln 535:539	(365,121)	11,918	(353,203)	(19,577)	48,749
541	Total FIT - Deferred	Line 532	136,964	-	136,964	9,309	127,655
542	Total FIT - Current & Deferred	Ln 540:541	(228,157)	11,918	(216,239)	(10,268)	176,404
543							
544	State Income Tax (SIT) Calculation						
545	NOIBT	Line 44	-	-	-	-	1,438,460
546	Interest Expense	Line 27 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764
548	Temporary State Differences	JSS Sch. 12	(673,572)	-	(673,572)	(45,781)	(627,791)
549	State Deferred Tax	Ln 548 x Ln 486	37,046	-	37,046	2,518	34,529
550	Net FIT Allowable	Line 542	(228,157)	11,918	(216,239)	(10,268)	176,404
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	(1,298,129)	58,109	(1,240,020)	(83,900)	664,716
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	(75,552)	3,382	(72,170)	(4,883)	38,687
555	Total SIT - Deferred	Line 549	37,046	-	37,046	2,518	34,529
556	Total SIT - Current & Deferred	Ln 554:555	(38,506)	3,382	(35,124)	(2,365)	73,216
557							
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-
559							

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Function	Ref./Alloc.	Total System per Books	Total System Adjs.	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)
560	Total FIT & SIT Based on Return	Lines 542,556,557	(266,663)	15,300	(251,363)	(12,633)	249,620
561							
562							
563							
564	Labor Allocator						
565	Production Base Demand	1.00000			\$24,609		24,609
566	Production Intermediate Demand	0.95212			4,507		4,291
567	Production Peaking Demand	0.97632			3,540		3,456
568	Production Solar Demand	1.00000			108		108
569	Production Base Energy	1.00000			41,131		41,131
570	Production Intermediate Energy	0.93990			5,393		5,069
571	Production Peaking Energy	0.97934			2,248		2,201
572	Production Solar Energy	1.00000			6,633		6,633
573	Subtotal Production	0.99240			88,168		87,498
574	Transmission	0.70369			13,729		9,661
575	Distribution	1.00000			39,404		39,404
576	Subtotal Prod, Trans and Dist	0.96647			141,301		136,563
577	Customer Accounts	1.00000			27,858		27,858
578	Customer Service & Info.	1.00000			5,067		5,067
579	Sales	1.00000			5,666		5,666
580	Subtotal before Admin & Gen	0.97366			179,892		175,154
581	Admin & General	0.97366			80,612		78,489
582	Total	0.97366			\$260,504		\$253,642
583							
584							
585	Other Calculated Allocators:						
586	Production Base Demand	MFR E-10					1.00000
587	Production Intermediate Demand	MFR E-10					0.95212
588	Production Peaking Demand	MFR E-10					0.97632
589	Production Solar Demand	MFR E-10					1.00000
590	Production Base Energy	MFR E-10					1.00000
591	Production Intermediate Energy	MFR E-10					0.93990
592	Production Peaking Energy	MFR E-10					0.97934
593	Production Solar Energy	MFR E-10					1.00000
594	Energy Avg Rate Sales	MFR E-10					1.00000
595	Transmission	MFR E-10					0.70369
596	Transmission - Radials	MFR E-10					1.00000
597	Distribution Primary	MFR E-10					1.00000
598	Distribution Primary (MDS)	MFR E-10					1.00000
599	Distribution Secondary	MFR E-10					1.00000
600	Distribution Secondary (MDS)	MFR E-10					1.00000
601	Distribution Service	MFR E-10					1.00000
602	Distribution Metering	MFR E-10					1.00000
603	Distribution IS Equipment	MFR E-10					1.00000
604							
605	Derived Allocators:						
606	See column (2) in subtotal and total lines above for all derived allocators						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail
1	System per Books											
2												
3	Production Plant											
4	Bartow CC	778,953	778,953									
5	Citrus CC	1,425,786	1,425,786									
6	Crystal River Units 4&5 Coal	2,829,547	2,829,547									
7	Hines CC	1,365,322	1,365,322									
8	Osprey CT	435,534	435,534									
9	Univ of Florida CC	63,967	63,967									
10	Steam Miscellaneous	5,733	5,733									
11	Other Production Miscellaneous	39,528	39,528									
12	Tiger Bay CC	100,046		100,046								
13	Anclote Steam	504,842		504,842								
14	Avon Park CT	23				23						
15	Bartow CT	47,363				47,363						
16	Bayboro CT	27,671				27,671						
17	Debary CT	182,567				182,567						
18	Higgins CT	0				0						
19	Intercession City CT	329,837				329,837						
20	Suwannee CT	59,883				59,883						
21	Charlie Creek Solar	98,076				98,076						
22	Columbia Solar	104,883				104,883						
23	Debary Solar	87,162				87,162						
24	Duette Solar	97,912				97,912						
25	Hamilton Solar	110,700				110,700						
26	Lake Placid Solar	59,375				59,375						
27	Osceola Solar	7,609				7,609						
28	Perry Solar	11,128				11,128						
29	Sandy Creek Solar	91,055				91,055						
30	Santa Fe Solar	103,406				103,406						
31	St. Pete Pier Solar	1,546				1,546						
32	Suwannee Solar	16,715				16,715						
33	Trenton Solar	97,493				97,493						
34	Twin Rivers Solar	94,183				94,183						
35	Fort Green Solar (CEC)	106,254				106,254						
36	Bay Trail Solar (CEC)	107,611				107,611						
37	Clean Energy Connect Solar	1,101,253				1,101,253						
38	348 Energy Storage Equipment - Production	24,056	24,056									
39	Remove ECRC from Base Plants	(39,970)	(39,970)	0	0	0			0			
40	ECRC Production - Energy	39,970										
41	FUEL - Crystal River Railcars	3,488	3,488									
42	Other											
43	Total Production Plant	10,520,504	6,931,942	604,888	647,344	2,296,360	0	0	0	0	0	0
44												
45	Transmission Plant											
46	350 Trans Land & Land Rights	217,640					217,640					
47	352 Trans Structures & Improvements	103,433					103,433					
48	353 Trans Station Equip - Production Base	84,165	84,165									
49	353 Trans Station Equip - Production Intermediate	5,199		5,199								
50	353 Trans Station Equip - Production Peaking	44,954				44,954						
51	353 Trans Station Equip - Production Solar	48,750				48,750						

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
107	387 Battery Storage	0										
108	Total Energy Storage Plant	0	0	0	0	0	0	0	0	0	0	0
109												
110	Other Items											
111	101 Capital Lease	235,782										
112	101102 Operating Leases	422,472										
113	101 ARO EPIS	43,264										
114	101 ARO Asset	25,398										
115	101 Contra OATT EPIS	(2,490)										
116	114 Electric Plant Acquisition Adj	20,325										
117	118 Other Utility Plant	0										
118	121 Non Utility Property	22,215										
119	Add Crystal River Nuclear	0										
120	Add Levy	0										
121	Other Misc Items	(2,005)										
122	Total Other Items	764,962	0	0	0	0	0	0	0	0	0	0
123												
124	Total System per Books	30,234,680	7,016,108	610,087	692,299	2,345,110	6,704,067	45,419	5,806,782	0	2,777,318	0
125												
126	System Adjustments											
127	ARO - EPIS	(43,264)										
128	ARO - EPIS	(25,398)										
129	Capital Lease	(235,782)										
130	Operating Lease	(422,472)										
131	ECCR Communication Equipment 397	(3,323)										
132	ECRC	(39,970)										
133	FUEL Production Crystal River Railcars	(3,488)	(3,488)									
134	114 Electric Plant Acquisition Adj	(20,325)										
135	121 Non Utility Property	(22,215)										
136	SPP - Transmission Total	(548,834)					(548,834)					
137	SPP - Distribution Total	(908,264)							(458,451)		(422,070)	
138	Total System Adjustments	(2,273,335)	(3,488)	0	0	0	(548,834)	0	(458,451)	0	(422,070)	0
139												
140	Total System Adjusted	27,961,345	7,012,620	610,087	692,299	2,345,110	6,155,233	45,419	5,348,331	0	2,355,248	0
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	27,961,345	7,012,620	610,087	692,299	2,345,110	6,155,233	45,419	5,348,331	-	2,355,248	-
145												
146	Retail Separation Factor		100.00%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	Total Retail Adjusted	26,060,891	7,012,607	580,876	675,902	2,345,105	4,331,392	45,419	5,348,331	-	2,355,248	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
107	387 Battery Storage							0				
108	Total Energy Storage Plant	0	0	0	0	0	0	0	0	0	0	0
109												
110	Other Items											
111	101 Capital Lease						235,782					
112	101102 Operating Leases						422,472					
113	101 ARO EPIS										43,264	
114	101 ARO Asset										25,398	
115	101 Contra OATT EPIS											(2,490)
116	114 Electric Plant Acquisition Adj										20,325	
117	118 Other Utility Plant								0			
118	121 Non Utility Property										22,215	
119	Add Crystal River Nuclear										0	
120	Add Levy										0	
121	Other Misc Items								(2,005)			
122	Total Other Items	0	0	0	0	0	658,255	0	(2,005)	0	111,202	(2,490)
123												
124	Total System per Books	703,186	452,998	848,864	23,526	7,793	1,932,490	0	119,951	0	151,172	(2,490)
125												
126	System Adjustments											
127	ARO - EPIS										(43,264)	
128	ARO - EPIS										(25,398)	
129	Capital Lease						(235,782)					
130	Operating Lease						(422,472)					
131	ECCR Communication Equipment 397						(3,323)					
132	ECRC										(39,970)	
133	FUEL Production Crystal River Railcars											
134	114 Electric Plant Acquisition Adj										(20,325)	
135	121 Non Utility Property										(22,215)	
136	SPP - Transmission Total											
137	SPP - Distribution Total	(596)	(54)	(27,093)								
138	Total System Adjustments	(596)	(54)	(27,093)	0	0	(661,578)	0	0	0	(151,172)	0
139												
140	Total System Adjusted	702,590	452,944	821,771	23,526	7,793	1,270,913	0	119,951	0	0	(2,490)
141												
142												
143	RETAIL COST OF SERVICE											
144	Total System Adjusted	702,590	452,944	821,771	23,526	7,793	1,270,913	-	119,951	-	0	(2,490)
145												
146	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	
147												
148	Total Retail Adjusted	702,590	452,944	821,771	23,526	7,793	1,237,437	-	119,951	-	0	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail
1	System per Books											
2												
3	Production Plant											
4	Bartow CC	179,490	179,490									
5	Citrus CC 1 & 2	263,137	263,137									
6	Crystal River Units 4&5 Coal	1,495,397	1,495,397									
7	Hines CC	498,292	498,292									
8	Osprey CT	211,361	211,361									
9	Univ of Florida CC	42,015	42,015									
10	Steam Miscellaneous	1,311	1,311									
11	Other Production Miscellaneous	511	511									
12	Tiger Bay CC	34,853		34,853								
13	Anclote	328,310		328,310								
14	Bartow-Anclote Pipeline	(2,483)		(2,483)								
15	Suwanee Steam	(6,059)		(6,059)								
16	Avon Park CT	(1,143)			(1,143)							
17	Bartow CT	27,177			27,177							
18	Bayboro CT	20,577			20,577							
19	Debary CT	149,778			149,778							
20	Higgins CT	(347)			(347)							
21	Intercession City CT	193,072			193,072							
22	Rio Pinar CT	400			400							
23	Suwannee CT	30,820			30,820							
24	Turner CT	(5,135)			(5,135)							
25	Charlie Creek Solar	9,101				9,101						
26	Columbia Solar	18,103				18,103						
27	Debary Solar	14,831				14,831						
28	Duette Solar	11,979				11,979						
29	Hamilton Solar	23,929				23,929						
30	Lake Placid Solar	10,959				10,959						
31	Osceola Solar	1,925				1,925						
32	Perry Solar	3,108				3,108						
33	Sandy Creek Solar	9,082				9,082						
34	Santa Fe Solar	14,685				14,685						
35	St. Pete Pier Solar	263				263						
36	Suwannee Solar	4,239				4,239						
37	Trenton Solar	18,008				18,008						
38	Twin Rivers Solar	12,558				12,558						
39	Bay Trail (CEC)	10,399				10,399						
40	Fort Green (CEC)	10,586				10,586						
41	CEC - Other Solar	52,485				52,485						
42	Production Energy Storage Equipment	5,597	5,597									
43	Remove ECRC from Base Plants	(7,911)	(7,911)	0	0	0	0	0	0	0	0	0
44	ECRC Production - Energy	7,911										
45	FUEL - Crystal River Railcars	3,965	3,965									
46	Other											
47	Production Plant Subtotal	3,697,138	2,693,164	354,622	415,200	226,241	0	0	0	0	0	0
48												
49	Dismantlement											
50	Total Production Base - Dismantlement	137,058	137,058									
51	Total Production Intermediate - Dismantlement	22,826		22,826								
52	Total Production Peaking - Dismantlement	23,545			23,545							

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
53	Total Production Solar - Dismantlement											
54	Total Dismantlement	0	0	0	0	0	0	0	0	0	0	0
55												
56	Total Production Plant	0	0	0	0	0	0	0	0	0	7,911	0
57												
58	Transmission Plant											
59	350 Trans Land & Land Rights											
60	352 Trans Structures & Improvements											
61	353 Trans Station Equip - Production Base											
62	353 Trans Station Equip - Production Intermediate											
63	353 Trans Station Equip - Production Peaking											
64	353 Trans Station Equip - Production Solar											
65	353 Trans Station Equip - Transmission											
66	353.2 Trans Energy Control Center											
67	354 Trans Towers & Fixtures											
68	355 Trans Poles & Fixtures											
69	356 Trans OH Conduct & Devices - Primary											
70	356 Trans OH Conduct & Devices - Transmission											
71	357 Trans Underground Conduit											
72	358 Trans Underground Conductors & Devices											
73	359 Trans Roads & Trails											
74	Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0
75												
76	Distribution Plant											
77	360 Dist Land and Land Rights - Primary											
78	361 Dist Structures & Improvements - Primary											
79	362 Dist Station Equipment - Primary											
80	362 Dist Station Equipment - IS Equipment					1,765						
81	363 Dist Energy Storage Equipment											
82	364 Dist Poles, Towers & Fixtures - Primary											
83	364 Dist Poles, Towers & Fixtures - Secondary											
84	364 Dist Poles, Towers & Fixtures - Lighting			40,971	0							
85	365 Dist OH Conduct & Devices - Primary											
86	365 Dist OH Conduct & Devices - Secondary											
87	365 Dist OH Conduct & Devices - IS Equipment					1,406						
88	366 Dist Underground Conduit - Primary											
89	366 Dist Underground Conduit - Secondary											
90	367 Dist Underground Conductors & Devices - Primary											
91	367 Dist Underground Conductors & Devices - Secondary											
92	368 Dist Line Transformers - Secondary											
93	369 Dist Services - Overhead	(1,968)										
94	369 Dist Services - Underground	219,275										
95	370 Dist Meter Equipment		140,096									
96	371 Dist Installs on Customer Premise (Premier Power Service)		611									
97	371.7 Dist Installs on Customer Premise - EV Solution				3,304							
98	373 Dist Street Light & Signal Systems - Primary											
99	373 Dist Street Light & Signal Systems - Lighting			210,201	0							
100	Total Distribution Plant	217,307	140,708	251,172	3,304	3,170	0	0	0	0	0	0
101												
102	General & Intangible Property											
103	389 General Land & Land Rights						(1)					
104	390 General Structures & Improvements						102,177					
105	391 General Office Furn & Equip						47,489					
106	392 General Transportation Equipment						4,751					
107	393 General Stores Equipment						3,163					

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
108	394 General Tools Shop & Garage Equip						77,099					
109	395 General Laboratory Equip						(919)					
110	396 General Power Operating Equip						14,288					
111	397 General Communication Equip						67,223					
112	398 General Misc Equip						5,006					
113	301-303 Intangible Plant - Franchise								5,835			
114	301-303 Intangible Plant - Customer Connect								27,334			
115	301-303 Intangible Plant - Software & Other						271,578					
116	Total General & Intangible Property	0	0	0	0	0	591,854		33,169	0	0	0
117												
118	Energy Storage Plant											
119	387 Battery Storage							0				
120	Total Energy Storage Plant	0	0	0	0	0	0	0	0	0	0	0
121												
122	Other Items											
123	OATT Contra											(591)
124	ARO										7,547	
125	ARO - Nuclear Site Restoration - Wholesale										1,683	
126	ARO - Nuclear Site Restoration - Retail										24,601	
127	ARO - Nuclear Radiological Decom. - Retail										23,354	
128	ARO - Nuclear Radiological Decom. - Wholesale										407	
129	ARO - Nuclear Decom										0	
130	ARO - Other										4,150	
131	ARO - Other										0	
132	ARO - Solar Plants										3,024	
133	ARO - Battery Storage										1,198	
134	ARO - Ash Management										(1)	
135	Capital Lease - 1										184,858	
136	Adjusting Entry - On-Top Journal								140			
137	Adjusting Entry - RWIP								2,789			
138	Operating Lease										164,151	
139	115 Acquisition Adjustment										7,252	
140	122 Non-Utility Property										13,337	
141	Other Misc Items						0					
142	Total Other Items	0	0	0	0	0	0	0	2,928	0	435,560	(591)
143												
144	Total System per Books	217,307	140,708	251,172	3,304	3,170	591,854	0	36,097	0	443,471	(591)
145												
146	System Adjustments											
147	ECCR Communication Equipment 397						(2,834)					
148	ECRC Production										(7,911)	
149	FUEL Production Crystal River Railcars											
150	Capital Lease										(184,858)	
151	Capital Recovery - Reserve Impact											
152	Operating Lease										(164,151)	
153	ARO - Wholesale Non-Rad Decom COR										(1,683)	
154	ARO - Retail Non-Rad Decom COR										(24,601)	
155	ARO - Rad Decom COR										(23,354)	
156	ARO - Non-Rad Decom COR										(407)	
157	ARO - Coal Ash										(7,547)	
158	ARO - Accum Depr										(4,150)	
159	ARO - Solar Plants										(3,024)	
160	ARO - Ash Management										1	
161	ARO - Battery Storage										(1,198)	
162	114 Electric Plant Acquisition Adj										(7,252)	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
163	121 Non Utility Property	(13,337)										
164	Depreciation Study	21,795	(7,429)	2,488	4,860	94	7,101		9,635		1,821	
165	Dismantlement Study	7,033	5,271	323	(158)	1,596						
166	SPP - Transmission Total	(22,526)					(22,526)	0				
167	SPP - Distribution Total	(32,937)							(18,277)		(13,243)	
168	Total System Adjustments	(460,633)	(6,123)	10,696	13,089	1,690	(15,425)	0	(8,642)	0	(11,422)	0
169												
170	Total System Adjusted	7,610,516	2,838,515	390,325	454,505	257,221	864,429	5,451	929,888	0	628,186	0
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	7,610,516	2,838,515	390,325	454,505	257,221	864,429	5,451	929,888	-	628,186	-
175												
176	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%
177												
178	Total Retail Adjusted	7,310,022	2,838,510	371,636	443,740	257,220	608,292	5,451	929,888	-	628,186	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
163	121 Non Utility Property											
164	Depreciation Study	2,017	492	1,694			(978)					(13,337)
165	Dismantlement Study											
166	SPP - Transmission Total											
167	SPP - Distribution Total	(35)	(8)	(1,373)								
168	Total System Adjustments	1,983	484	320	0	0	(3,812)	0	0	0	0	(443,471)
169												
170	Total System Adjusted	219,290	141,192	251,493	3,304	3,170	588,042	0	36,097	0	0	(591)
171												
172												
173	RETAIL COST OF SERVICE											
174	Total System Adjusted	219,290	141,192	251,493	3,304	3,170	588,042	-	36,097	-	-	(591)
175												
176	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	-
177												
178	Total Retail Adjusted	219,290	141,192	251,493	3,304	3,170	572,553	-	36,097	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	CONSTRUCTION WORK IN PROGRESS (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary
	Classification		Demand	Demand	Demand	Demand	Demand	Demand	Customer	Demand
	Juris Separation Factor		Stratified Base; 12CP	Stratified Int; 12CP	Stratified Peaking; 12CP	Stratified Solar; 12CP	12CP	100% Retail	100% Retail	100% Retail
1	System per Books									
2	Production Base	174,431	174,431							
3	Production Intermediate	23,477		23,477						
4	Production Peaking	14,954			14,954					
5	Production Solar	1,865				1,865				
6	Production Solar - SoBRA	1,226				1,226				
7	Production Solar - CEC	441,944				441,944				
8	Production - Other Electric	0	0							
9	Transmission Plant	414,571					414,571			
10	Transmission Plant	916					916			
11	Distribution Plant	758,516						412,091		322,400
12	Distribution Energy Storage	6,540						6,540		
13	Intangible	12,058								
14	General Plant	14,492								
15	Vision Florida	1,181								
16	Non-Utility	739								
17	ECRC	2	2							
18	Other Misc Items	(13,053)								
19	Total System per Books	1,853,860	174,433	23,477	14,954	445,035	415,487	418,631	0	322,400
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base	0	0							
23	AFUDC CWIP - Production Intermediate	0		0						
24	AFUDC CWIP - Production Peaking	0			0					
25	AFUDC CWIP - Production Solar	0				0				
26	AFUDC CWIP - Production Solar - CEC	(994)				(994)				
27	AFUDC CWIP - Transmission	(119,407)					(119,407)			
28	AFUDC CWIP - Distribution	0						0		
29	AFUDC CWIP - General	0								
30	AFUDC CWIP - Intangible	(2,759)								
31	Distribution Energy Storage	(3,947)						(3,947)		
32	ECRC	(2)	(2)							
33	SPP - Transmission	(17,905)					(17,905)			
34	SPP - Distribution	(533,277)						(250,467)		(267,048)
35	Non-Utility	(739)								
36	Non-Utility									
37	Total System Adjustments	(679,030)	(2)	0	0	(994)	(137,313)	(254,414)	0	(267,048)
38										
39	Total System Adjusted	1,174,830	174,431	23,477	14,954	444,041	278,175	164,217	0	55,352
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	1,174,830	174,431	23,477	14,954	444,041	278,175	164,217	0	55,352
44										
45	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	1,090,299	174,431	22,353	14,600	444,040	195,750	164,217	-	55,352

	(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	CONSTRUCTION WORK IN PROGRESS (13-mo average)	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	EV Solution	Retail 100%, Class = Net Plant	Retail 100%, Removed
	Classification	Customer	Customer	Customer	Direct - Lighting	Direct - Interruptible	N/A	Direct	Demand/Energy	N/A
	Juris Separation Factor	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	Derived - Labor OM	100% Retail	100% Retail	100% Retail
1	System per Books									
2	Production Base									
3	Production Intermediate									
4	Production Peaking									
5	Production Solar									
6	Production Solar - SoBRA									
7	Production Solar - CEC									
8	Production - Other Electric									
9	Transmission Plant									
10	Transmission Plant									
11	Distribution Plant		2,740	2,111	18,507	667				
12	Distribution Energy Storage									
13	Intangible						12,058			
14	General Plant						14,492			
15	Vision Florida								1,181	
16	Non-Utility									739
17	ECRC									
18	Other Misc Items								(13,053)	
19	Total System per Books	0	2,740	2,111	18,507	667	26,550	0	(11,872)	739
20										
21	System Adjustments									
22	AFUDC CWIP - Production Base									
23	AFUDC CWIP - Production Intermediate									
24	AFUDC CWIP - Production Peaking									
25	AFUDC CWIP - Production Solar									
26	AFUDC CWIP - Production Solar - CEC									
27	AFUDC CWIP - Transmission									
28	AFUDC CWIP - Distribution				0	0				
29	AFUDC CWIP - General						0			
30	AFUDC CWIP - Intangible						(2,759)			
31	Distribution Energy Storage				0	0				
32	ECRC									
33	SPP - Transmission									
34	SPP - Distribution				(15,761)	0				
35	Non-Utility									(739)
36	Non-Utility									
37	Total System Adjustments	0	0	0	(15,761)	0	(2,759)	0	0	(739)
38										
39	Total System Adjusted	0	2,740	2,111	2,745	667	23,790	0	(11,872)	0
40										
41										
42	RETAIL COST OF SERVICE									
43	Total System Adjusted	0	2,740	2,111	2,745	667	23,790	0	(11,872)	0
44										
45	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	100.000%	100.000%	100.000%
46										
47	Total Retail Adjusted	-	2,740	2,111	2,745	667	23,164	-	(11,872)	-

Line No.	(1) PLANT HELD FOR FUTURE USE (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
	Classification Juris Separation Factor	Demand Stratified Base; 12CP	Demand Stratified Peaking; 12CP	Demand 12CP	Demand 100% Retail	N/A Derived - Labor OM	
1	System Per Books						
2	Production Base	4,232	4,232				
3	Production Peaking	1,175		1,175			
4	Transmission	23,808			23,808		
5	Distribution	2,557				2,557	
6	General	3,462					3,462
7	Levy	94,468	94,468				
8	Other						
9	Total System Per Books	129,703	98,700	1,175	23,808	2,557	3,462
10							
11	System Adjustments						
12	Levy - 13M Avg Impact from 12/24 Balance	(7,267)	(7,267)	0	0	0	0
13	Total System Adjustments	(7,267)	(7,267)	0	0	0	0
14							
15	Total System Adjusted	122,436	91,434	1,175	23,808	2,557	3,462
16							
17							
18	RETAIL COST OF SERVICE						
19	Total System Adjusted Per Books	122,436	91,434	1,175	23,808	2,557	3,462
20							
21	Retail Separation Factor		100.000%	97.632%	70.369%	100.000%	97.366%
22							
23	Total Retail Adjusted	115,262	91,433	1,147	16,754	2,557	3,371

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor
83	153-163 - Other Materials & Supplies	(8,798)	0	0	0	0	0	0	0	(8,798)	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	(17,162)	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(70,549)	0	7,162	7,619	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	(87,665)	0	0	0	0	0	0	0	0	0	0
95	227 - Oblig under Capital Leases	214,643	0	0	0	0	0	0	0	0	0	214,643
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	159,712	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	7	0	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	50,159	0	0	0	0	0	0	0	0	0	50,159
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	18,570	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	21,062	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	91,802	0	0	0	0	0	0	0	0	0	0
114	Total System Adjustments	(150,525)	0	7,162	7,619	0	0	0	0	(8,798)	0	264,802
115												
116	Total System Adjusted	619,787	65,502	7,162	7,619	112,485	0	96,569	981	0	0	0
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	619,787	65,502	7,162	7,619	112,485	-	96,569	981	-	-	-
121												
122	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	93.990%	97.934%	100.000%	100.000%	100.000%	97.366%
123												
124	Total Retail Adjusted	577,840	65,502	6,819	7,438	112,484	-	94,574	981	-	-	-

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Line No.	WORKING CAPITAL (13-mo average)	WTD O&M Expense	Gross Prod Plant	Gross Total Plant	Gross Trans Plant	Retail 100%, Class = # Bills	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	(17,162)	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	0	(9,376)	0	0	0	(75,953)	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	0	0	0	0	2,392	0	0	3,474	0	(93,531)	0
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	0	0	159,712	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0	7	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	18,570	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	21,062	0
113	254 - Other Regulatory Liabilities	0	0	0	0	0	0	0	0	0	91,802	0
114	Total System Adjustments	0	0	0	0	2,392	(9,376)	0	3,474	0	(417,800)	0
115												
116	Total System Adjusted	(406,632)	(8,911)	405,360	(16,575)	157,877	463,862	(205,287)	(101,598)	13,801	(0)	27,572
117												
118												
119	RETAIL COST OF SERVICE											
120	Total System Adjusted	(406,632)	(8,911)	405,360	(16,575)	157,877	463,862	(205,287)	(101,598)	13,801	(0)	27,572
121												
122	Retail Separation Factor	97.315%	99.577%	93.203%	71.409%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
123												
124	Total Retail Adjusted	(395,714)	(8,873)	377,809	(11,836)	157,877	463,862	(205,287)	(101,598)	13,801	(0)	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	CLASS REVENUE	Total	Wholesale 100%	Production Solar Demand	EV Solution	Lighting Facilities	Retail Sales of Electric
	Classification		N/A	Demand	Direct	Direct - Lighting	Customer
	Juris Separation Factor		100% Wholesale	Stratified Solar; 12CP	100% Retail	100% Retail	100% Retail
1	System per Books						
2							
3	Revenue From Sales of Electric						
4	440-446 Retail Base Revenue	2,818,355		75,050			2,743,305
5	440-446 Fuel Revenue	1,872,682					1,872,682
6	440-446 CCR Revenue	136,898					136,898
7	440-446 ECCR Revenue	120,702					120,702
8	440-446 ECRC Revenue	10,843					10,843
9	440-446 SPP Revenue	258,214					258,214
10	440-446 Franchise Fees	140,225					140,225
11	440-446 Gross Receipts Tax	133,796					133,796
12	440-446 Regulatory Assessment Fee	3,872					3,872
13	447 Wholesale Base Revenue	19,864	19,864				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	0					0
17	Total Revenue From Sales of Electric	5,515,451	19,864	75,050	0	0	5,420,537
18							
19	454 - Rent Lighting Equipment - Class Revenue	88,800				88,800	
20	454 - EV Solution - Class Revenue	6,015			6,015		
21	Total Other Revenue	94,815	0	0	6,015	88,800	0
22							
23	Total System per Books	5,610,266	19,864	75,050	6,015	88,800	5,420,537
24							
25	System Adjustments						
26	440-446 Fuel Revenue	(1,872,682)					(1,872,682)
27	440-446 CCR Revenue	(136,898)					(136,898)
28	440-446 ECCR Revenue	(120,702)					(120,702)
29	440-446 ECRC Revenue	(10,843)					(10,843)
30	440-446 SPP Revenue	(258,214)					(258,214)
31	440-446 Franchise Fees	(140,225)					(140,225)
32	440-446 Regulatory Assessment Fee	(3,872)					(3,872)
33	449 Provision For Rate Refund - Retail	0					0
34	449 Provision For Rate Refund - Wholesale	0	0				
35	440-446 Gross Receipts Tax	(133,796)					(133,796)
36	EV Off-Peak Credit	(266)					(266)
37	MRC Program	852					852
38	CEC 2.0 Subscription Revenues	10,007		10,007			
39	Synchronize Revenue to E-Schedules	(5,786)					(5,786)
40	Total System Adjustments	(2,672,426)	0	10,007	0	0	(2,682,432)
41							
42	Total System Adjusted	2,937,841	19,864	85,056	6,015	88,800	2,738,105
43							
44							
45	RETAIL COST OF SERVICE						
46	Total System Adjusted	2,937,841	19,864	85,056	6,015	88,800	2,738,105
47							
48	Retail Separation Factor			100.000%	100.000%	100.000%	100.000%
49							
50	Total Retail Adjusted	2,917,976	-	85,056	6,015	88,800	2,738,105

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	REVENUE CREDITS	Total	Transmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
	Classification	Demand	Demand	Demand	Customer	Direct - Lighting	Customer	Demand	N/A	N/A	
	Juris Separation Factor	12CP	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale	Derived	
1	System per Books										
2											
3	Other Revenue										
4	450 Late Payment Charges	22,100				22,100					
5	451 Misc Services	11,209				11,209					
6	454 EV Charger Revenue	6,015				6,015					
7	454 Extra Facilities	0				0					
8	454 Miscellaneous	0						0			
9	454 Other Electric Transmission	2,863	2,863								
10	454 Poles & Line Attachments	9,200	9,200								
11	454 Rent from Electric Property	284									284
12	454 Rent Joint Use	239		239							
13	454 Rent Lighting Equipment	88,800				88,800					
14	454 Rent Non-Lighting Equipment	7,228			7,228						
15	454 Rent Transmission	304	304								
16	454 Rent Tower Leases	2,159	2,159								
17	456 Distribution Charge - Network	1,045							1,045		
18	456 Muni Co Tax Coll	298									298
19	456 Operating Reserve & Spinning Reserve	127							127		
20	456 Operating Reserve & Supplemental Reserve	272							272		
21	456 Other Electric	274						274			
22	456 Other Transmission	0							0		
23	456 Transmission Charge Network	178,302							178,302		
24	456 Profit/Loss on Sale of M&S	0									0
25	456 Reactive Purchases/Voltage	4,884							4,884		
26	456 Regulation/Frequency Response	3,753							3,753		
27	456 Retail Unbilled	0						0			
28	456 Schedules, System Control Dispatch	3,079							3,079		
29	456 State Sales Tax Coll	0									0
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	Total Other Operating Revenue	342,434	14,526	239	7,228	39,324	88,800	274	0	191,461	582
33											
34	Remove 454 Rent Lighting Equip - added to 8-Class Rev	(88,800)	0	0	0	0	(88,800)	0	0	0	0
35	Remove 454 EV Charger Revenue - added to 8-Class Rev	(6,015)	0	0	0	(6,015)	0	0	0	0	0
36											
37	Total System per Books	247,619	14,526	239	7,228	33,309	0	274	0	191,461	582
38											
39	System Adjustments										
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
41	Total System Adjustments	0	0	0	0	0	0	0	0	0	0
42											
43	Total System Adjusted	247,619	14,526	239	7,228	33,309	0	274	0	191,461	582
44											
45											
46	RETAIL COST OF SERVICE										
47	Total System Adjusted	247,619	14,526	239	7,228	33,309	0	274	0	191,461	582
48											
49	Retail Separation Factor		70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		92.215%
50											
51	Total Retail Adjusted	51,809	10,222	239	7,228	33,309	-	274	-	-	537

(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
	Classification	Customer	Customer	Customer	Direct - Lighting	Direct	Direct - Interruptible	N/A	Demand/Energy	Customer	Demand	Customer	N/A	N/A
	Juris Separation Factor	100% Retail	100% Retail	Meter Investment	100% Retail	100% Retail	100% Retail	Derived - Labor OM	Derived - Total Plant	100% Retail	100% Retail	100% Retail	100% Retail	100% Wholesale
1	System per Books													
2														
3	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	517-532 - Nuclear O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	556-557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Production O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12	560 - Trans Supv & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-
13	561 - Trans Load Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-
14	562 - Trans Station	-	-	-	-	-	-	-	-	-	-	-	-	-
15	563 - Trans Overhead Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
16	565 - Trans Exp - Wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-
17	566 - Trans Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
18	567 - Trans Rent Oper	-	-	-	-	-	-	-	-	-	-	-	-	-
19	568 - Trans Maint Supv & Eng	-	-	-	-	-	-	-	-	-	-	-	-	-
20	569 - Trans Maint Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
21	570 - Trans Maint Station Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
22	571 - Trans Maint Overhead Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
23	572 - Trans Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Transmission O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
25														
26	580 - Dist Supv & Eng	0	153	99	179	5	2	0	0	0	0	0	0	0
27	581 - Dist Load Dispatching													
28	582 - Dist Station													
29	583 - Dist Overhead Lines	0	39	25	46	1	0	0	0	0	0	0	0	0
30	584 - Dist Underground Lines	0	325	0	0	0	0	0	0	0	0	0	0	0
31	585 - Dist Street Lighting				0	0								
32	586 - Dist Meter			6,525										
33	587 - Dist Customer Installation		4,393											
34	588 - Dist Misc.	0	1,729	1,114	2,022	58	19	0	0	0	0	0	0	0
35	589 - Dist Rents	0	76	49	89	3	1	0	0	0	0	0	0	0
36	590 - Dist Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0	0
37	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
38	592 - Dist Maint Station Equip	0	193	125	226	6	2	0	0	0	0	0	0	0
39	593 - Dist Maint. Overhead Lines	0	2,317	0	0	0	0	0	0	0	0	0	0	0
40	594 - Dist Maint. Underground Lines	0	685	0	0	0	0	0	0	0	0	0	0	0
41	595 - Dist Maint. Line Transformers													
42	596 - Dist Maint. Street Lighting				7,344	0								
43	597 - Dist Maint. Meter			1,789										
44	598 - Dist Maint. Misc	0	78	50	91	3	1	0	0	0	0	0	0	0
45	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Distribution O&M	0	9,988	9,776	9,997	76	25	0	0	0	0	0	0	0
47														
48	901 - Cust Acct Supv	0	0	0	0	0	0	0	0	109	0	0	0	0
49	902 - Meter Reading			241										
50	903 - Customer Records and Collection									62,056				
51	904 - Uncollectible Accts									15,473				

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	
107	MRC Program	1,127														
108	Remove Reg Assess Fee	(3,872)														
109	Remove Corporate Aircraft	(3,550)														
110	Remove Association & Organization Dues	(97)														
111	Remove Promotional Advertising	(5,177)														
112	Remove 50% Directors & Officers Premium	0														
113	Remove LTIP & SERP	0														
114	Remove Economic Development	(494)														
115	Add Credit Card Fees	0														
116	Add Miscellaneous Interest Expense	1,130														
117	Total Other System Adjustments	(10,932)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118																
119	Total System Adjustments	(2,212,526)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120																
121	Total System Adjusted	614,591	32,857	2,935	5,116	14,942	102,441	9,887	8,478	7,757	30,910	127	47,740	0	18,962	
122																
123																
124	RETAIL COST OF SERVICE															
125	Total System Adjusted	614,591	32,857	2,935	5,116	14,942	102,441	9,887	8,478	7,757	30,910	127	47,740	-	18,962	
126																
127	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	100.000%	93.990%	97.934%	100.000%	70.369%	100.000%	100.000%	100.000%	100.000%	
128																
129	Total Retail Adjusted	598,089	32,857	2,795	4,995	14,942	102,440	9,293	8,303	7,757	21,751	127	47,740	-	18,962	

	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Gross Total Plant	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
107	MRC Program									1,127				
108	Remove Reg Assess Fee									(3,872)				
109	Remove Corporate Aircraft							(3,550)						
110	Remove Association & Organization Dues							(97)						
111	Remove Promotional Advertising							(5,177)						
112	Remove 50% Directors & Officers Premium							0						
113	Remove LTIP & SERP							0						
114	Remove Economic Development							(494)						
115	Add Credit Card Fees									0				
116	Add Miscellaneous Interest Expense							1,130						
117	Total Other System Adjustments	0	0	0	0	0	0	(8,188)	0	(2,745)	0	0	0	0
118														
119	Total System Adjustments	0	0	0	0	0	0	(8,188)	0	(2,745)	0	0	(2,195,394)	(6,200)
120														
121	Total System Adjusted	0	9,988	10,018	9,997	76	25	175,836	24,718	101,782	0	0	0	0
122														
123														
124	RETAIL COST OF SERVICE													
125	Total System Adjusted	-	9,988	10,018	9,997	76	25	175,836	24,718	101,782	-	-	-	-
126														
127	Retail Separation Factor	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	97.366%	93.203%	100.000%	100.000%	100.000%	100.000%	
128														
129	Total Retail Adjusted	-	9,988	10,018	9,997	76	25	171,204	23,038	101,782	-	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
46														
47	Dismantlement													
48	Total Production Base - Dismantlement	10,217	10,217											
49	Total Production Intermediate - Dismantlement	1,213		1,213										
50	Total Production Peaking Dismantlement	2,050			2,050									
51	Total Production Solar - Dismantlement	7,118				7,118								
52	Total Dismantlement	20,597	10,217	1,213	2,050	7,118	0	0	0	0	0	0	0	0
53														
54	Total Production Plant	488,028	334,499	49,702	19,735	82,499	0	0	0	0	0	0	0	0
55														
56	Transmission Plant													
57	350 Trans Land & Land Rights	1,582					1,582							
58	352 Trans Structures & Improvements	1,495					1,495							
59	353 Trans Station Equip - Production Base	1,555	1,555											
60	353 Trans Station Equip - Production Intermediate	96		96										
61	353 Trans Station Equip - Production Peaking	921			921									
62	353 Trans Station Equip - Production Solar	1,023				1,023								
63	353 Trans Station Equip - Transmission	37,999					37,999							
64	353.2 Trans Energy Control Center	678					678							
65	354 Trans Towers & Fixtures	1,072					1,072							
66	355 Trans Poles & Fixtures	86,180					86,180							
67	356 Trans OH Conduct & Devices - Primary	999						999						
68	356 Trans OH Conduct & Devices - Transmission	24,297					24,297							
69	357 Trans Underground Conduit	476					476							
70	358 Trans Underground Conductors & Devices	1,749					1,749							
71	359 Trans Roads & Trails	464					464							
72	SPP - Transmission	14,093					14,093							
73	SPP - Transmission (Remove from Above)	(14,093)					(14,093)							
74	Total Transmission Plant	160,588	1,555	96	921	1,023	155,993	999	0	0	0	0	0	0
75														
76	Distribution Plant													
77	360 Dist Land and Land Rights - Primary	1,428							1,428					
78	361 Dist Structures & Improvements - Primary	10,227							10,227					
79	362 Dist Station Equipment - Primary	32,934							32,934					
80	362 Dist Station Equipment - IS Equipment	108											108	
81	363 Dist Energy Storage Equipment	5,592							5,592					
82	364 Dist Poles, Towers & Fixtures - Primary	38,223							38,223	0				
83	364 Dist Poles, Towers & Fixtures - Secondary	14,045									14,045	0		
84	364 Dist Poles, Towers & Fixtures - Lighting	4,873												
85	365 Dist OH Conduct & Devices - Primary	30,927							30,927	0				
86	365 Dist OH Conduct & Devices - Secondary	13,895									13,895	0		
87	365 Dist OH Conduct & Devices - IS Equipment	96											96	
88	366 Dist Underground Conduit - Primary	8,610							8,610	0				
89	366 Dist Underground Conduit - Secondary	0									0	0		
90	367 Dist Underground Conductors & Devices - Primary	27,439							27,439	0				
91	367 Dist Underground Conductors & Devices - Secondary	16,115									16,115	0		
92	368 Dist Line Transformers - Secondary	39,320									39,320	0		
93	369 Dist Services - Services	7,766											7,766	
94	370 Dist Services - Services	11,382											11,382	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
95	370 Dist Meter Equipment	27,862												27,862
96	371 Dist Installs on Customer Premise (Premier Power Service)	646												646
97	371.7 Dist Installs on Customer Premise - EV Solution	2,327												
98	373 Dist Street Light & Signal Systems - Primary	0							0					
99	373 Dist Street Light & Signal Systems - Lighting	30,803												
100	SPP - Distribution	27,227							27,227					
101	SPP - Distribution (Remove from Above)	(27,227)							(27,227)					
102	Total Distribution Plant	324,617	0	0	0	0	0	0	155,381	0	83,375	0	19,352	28,507
103														
104	General & Intangible Property													
105	390 General Structures & Improvements	12,613												
106	391 General Office Furn & Equip	13,120												
107	393 General Stores Equipment	1,313												
108	394 General Tools Shop & Garage Equip	16,089												
109	395 General Laboratory Equip	72												
110	396 General Power Operating Equip	2,701												
111	397 General Communication Equip	17,325												
112	398 General Misc Equip	1,129												
113	301-303 Intangible Plant - Franchise	282												
114	301-303 Intangible Plant - Customer Connect	10,553												
115	301-303 Intangible Plant - Software & Other	25,180												
116	Total General & Intangible Property	100,377	0	0	0	0	0	0	0	0	0	0	0	0
117														
118	Energy Storage Plant													
119	387 Battery Storage	0												
120	Total Energy Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
121														
122	Other Items													
123	SPP Deferral	(0)												
124	EVSE Park & Plug Reg Asset Amortization	1,851												
125	Storm Capitalization Reg Asset Amortization	1,074												
126	Depreciation Deferral Amortization	581												
127	Meter Amortization	6,281												
128	ECRC True-up Balance Amort.	(0)												
129	ECRC True-up Balance Amort.	0												
130	Rate Case Expense Amortization	234												
131	CCR - ISFSI Amortization	4,821												
132	Dismantlement Reg Asset Amortization	3,816												
133	Vision Florida Reg Asset Amortization	567												
134	Customer Connect Reg Asset Amortization	5,513												
135	FUEL - FPD PPA Buyout Amortization	6,551												
136	FUEL Deferred Fuel Expense	0												
137	Non-Utility Property	1,145												
138	Total Other Items	32,435	0	0	0	0	0	0	0	0	0	0	0	0
139														
140	Total System per Books	1,106,044	336,054	49,798	20,656	83,522	155,993	999	155,381	0	83,375	0	19,352	28,507

Line No.	(1) DEPRECIATION EXPENSE	(15) Lighting Facilities	(16) EV Solution	(17) Distribution IS Equipment	(18) Labor	(19) Energy - Production Total Sales	(20) Retail 100%, Class = # Bills	(21) Retail 100%, Class = Metering	(22) Retail 100%, Class = T&D	(23) Retail 100%, Class = Dist Secondary	(24) Retail 100%, Class = Prod	(25) Retail 100%, Class = Net Plant	(26) Retail 100%, Removed	(27) Wholesale 100%
95	370 Dist Meter Equipment													
96	371 Dist Installs on Customer Premise (Premier Power Service)													
97	371.7 Dist Installs on Customer Premise - EV Solution		2,327											
98	373 Dist Street Light & Signal Systems - Primary													
99	373 Dist Street Light & Signal Systems - Lighting	30,803	0											
100	SPP - Distribution													
101	SPP - Distribution (Remove from Above)													
102	Total Distribution Plant	35,675	2,327	0	0	0	0	0	0	0	0	0	0	0
103														
104	General & Intangible Property													
105	390 General Structures & Improvements				12,613									
106	391 General Office Furn & Equip				13,120									
107	393 General Stores Equipment				1,313									
108	394 General Tools Shop & Garage Equip				16,089									
109	395 General Laboratory Equip				72									
110	396 General Power Operating Equip				2,701									
111	397 General Communication Equip				17,325									
112	398 General Misc Equip				1,129									
113	301-303 Intangible Plant - Franchise						282							
114	301-303 Intangible Plant - Customer Connect						10,553							
115	301-303 Intangible Plant - Software & Other				25,180									
116	Total General & Intangible Property	0	0	0	89,542	0	10,834	0	0	0	0	0	0	0
117														
118	Energy Storage Plant													
119	387 Battery Storage					0								
120	Total Energy Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
121														
122	Other Items													
123	SPP Deferral												(0)	
124	EVSE Park & Plug Reg Asset Amortization									1,851				
125	Storm Capitalization Reg Asset Amortization											1,074		
126	Depreciation Deferral Amortization								581					
127	Meter Amortization							6,281						
128	ECRC True-up Balance Amort.													
129	ECRC True-up Balance Amort.													
130	Rate Case Expense Amortization												234	
131	CCR - ISFSI Amortization												4,821	
132	Dismantlement Reg Asset Amortization										3,816			
133	Vision Florida Reg Asset Amortization										567			
134	Customer Connect Reg Asset Amortization						5,513							
135	FUEL - FPD PPA Buyout Amortization												6,551	
136	FUEL Deferred Fuel Expense													
137	Non-Utility Property												1,145	
138	Total Other Items	0	0	0	0	0	5,513	6,281	581	1,851	4,383	1,308	12,518	0
139														
140	Total System per Books	35,675	2,327	0	89,542	0	16,348	6,281	581	1,851	4,383	1,308	14,110	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering
141														
142	System Adjustments													
143	Capital Recovery Amortization - Intermediate	1,708		1,708										
144	Capital Recovery Amortization - Peaking	1,817			1,817									
145	COR Reg Asset Amortization	18,752												
146	CCR - ISFSI Amortization	(4,821)												
147	Depreciation Study	44,156	(14,838)	5,009	9,752	187	14,259		19,500		3,659		4,035	1,145
148	Dismantlement Study	14,232	10,542	647	(316)	3,359								
149	ECCR - Intangible Plant - 301-303	0												
150	ECRC Production - Energy	(1,593)												
151	FUEL - FPD PPA Buyout Amortization	(6,551)												
152	FUEL Crystal River Railcars	(117)	(117)											
153	MRC Program	862												
154	Rate Case Expense Amortization	874												
155	SPP - Transmission	(14,093)					(14,093)	0						
156	SPP - Distribution	(27,227)							(14,127)		(12,064)		(14)	(2)
157	Non-Utility Property	(1,145)												
158	Total System Adjustments	26,854	(4,414)	7,364	11,253	3,546	166	0	5,373	0	(8,405)	0	4,020	1,143
159														
160	Total System Adjusted	1,132,898	331,641	57,162	31,909	87,069	156,159	999	160,754	0	74,970	0	23,373	29,650
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	1,132,898	331,641	57,162	31,909	87,069	156,159	999	160,754	-	74,970	-	23,373	29,650
165														
166	Retail Separation Factor		100.000%	95.212%	97.632%	100.000%	70.369%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
167														
168	Total Retail Adjusted	1,080,827	331,640	54,425	31,153	87,068	109,888	999	160,754	-	74,970	-	23,373	29,650

	(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Line No.	DEPRECIATION EXPENSE	Lighting Facilities	EV Solution	Distribution IS Equipment	Labor	Energy - Production Total Sales	Retail 100%, Class = # Bills	Retail 100%, Class = Metering	Retail 100%, Class = T&D	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Prod	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
141														
142	System Adjustments													
143	Capital Recovery Amortization - Intermediate													
144	Capital Recovery Amortization - Peaking													
145	COR Reg Asset Amortization											18,752		
146	CCR - ISFSI Amortization												(4,821)	
147	Depreciation Study	3,416			(1,967)									
148	Dismantlement Study													
149	ECCR - Intangible Plant - 301-303				0									
150	ECRC Production - Energy												(1,593)	
151	FUEL - FPD PPA Buyout Amortization												(6,551)	
152	FUEL Crystal River Railcars												0	
153	MRC Program							862						
154	Rate Case Expense Amortization						874							
155	SPP - Transmission												0	
156	SPP - Distribution	(1,019)												
157	Non-Utility Property												(1,145)	
158	Total System Adjustments	2,397	0	0	(1,967)	0	874	862	0	0	0	18,752	(14,110)	0
159														
160	Total System Adjusted	38,072	2,327	0	87,575	0	17,222	7,143	581	1,851	4,383	20,060	(0)	0
161														
162														
163	RETAIL COST OF SERVICE													
164	Total System Adjusted	38,072	2,327	-	87,575	-	17,222	7,143	581	1,851	4,383	20,060	(0)	-
165														
166	Retail Separation Factor	100.000%	100.000%	100.000%	97.366%	99.712%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
167														
168	Total Retail Adjusted	38,072	2,327	-	85,268	-	17,222	7,143	581	1,851	4,383	20,060	(0)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	OTHER TAXES	Total	Labor	Net Total Plant	Transmission	Distribution Primary	Retail 100%, Removed
	Classification Juris Separation Factor		N/A Derived - Labor OM	Demand/Energy Derived - Net Plant	Demand 12CP	Demand 100% Retail	N/A 100% Retail
1	System per Books						
2							
3	Property Tax	206,123		194,874	4,108	7,141	
4	ECRC Property Tax (Reclass to Energy)	(108)		(108)			
5	ECRC Property Tax	108					108
6	Payroll Tax	16,879	16,879				
7	Gross Receipts Tax	133,796					133,796
8	Franchise Fees	140,225					140,225
9	Municipal License - Electric						
10	Highway Use Tax						
11	Electric Power Tax						
12	Highway Use Tax						
13	Sales Tax	0		0			
14							
15	Total System per Books	497,023	16,879	194,767	4,108	7,141	274,129
16							
17	System Adjustments						
18	ECRC Property Tax	(108)					(108)
19	SPP Property Tax	(11,249)			(4,108)	(7,141)	
20	Gross Receipts Tax	(133,796)					(133,796)
21	Franchise Fees	(140,225)					(140,225)
22	Total System Adjustments	(285,378)	0	0	(4,108)	(7,141)	(274,129)
23							
24	Total System Adjusted	211,645	16,879	194,767	0	0	0
25							
26							
27	RETAIL COST OF SERVICE						
28	Total System Adjusted	211,645	16,879	194,767	0	0	0
29							
30	Retail Separation Factor		97.366%	92.138%	70.369%	100.000%	100.000%
31							
32	Total Retail Adjusted	195,889	16,434	179,454	-	-	-

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

Line No.	(1) INCOME TAXES Permanent & Temporary Differences	(2)	(3)
		Federal	State
55	DEF - Property Gains/Losses Deferral	(1,323)	(1,323)
56	DEF - SPP Clause Prior Year Amortization	-	-
57	Subtotal	(652,210)	(652,210)
58	State Only Temporary Differences:		
59	Bonus Depreciation		(21,362)
60	Total	(652,210)	(673,572)
61			
62	<u>Direct Tax Adjustments:</u>		
63	Deferred ARAM	(129)	
64	Deferred Federal True-Up	-	
65	Deferred Audit Adjustment	-	
66	Tax Basis Balance Sheet	-	
67	Deferred Other	-	
68	Deferred NOL Adjustment	-	
69	Deferred R&D Credits	(300)	
70	APB28 Entry	-	
71	Subtotal	(429)	-
72	EDIT Protected ARAM Amort. (Retail)	(21,511)	
73	EDIT Protected ARAM Amort. (OATT)	(833)	
74	EDIT Unprotected 5-year Amort. (Retail)	-	
75	EDIT Unprotected 5-year Amort. (OATT)	(871)	
76	Subtotal	(23,216)	-
77	Total	(23,645)	-
78			
79	<u>Federal NOL Adjustment:</u>		
80	Current NOL Adjustment	-	
81	Total	-	-
82			
83	<u>Investment Tax Credit</u>		
84	Total Investment Tax Credit Amortization	(1,012)	
85	Total	(1,012)	-
86			
87	<u>Production Tax Credit</u>		
88	Total Production Tax Credit Amortization	(64,563)	
89	Total	(64,563)	-
90			
91	<u>Company & FPSC Adjustments</u>		
92	Parent Debt Tax Adjustment (System)	-	
93	Parent Debt Tax Adjustment (Retail)	-	
94			
95	<u>Interest Expense Deduction</u>		
96	Interest Expense	(455,725)	
97	Total	(455,725)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	CAPITAL STRUCTURE	System Per Books	Tax Proration Adjustment	System per Books Adjusted	Retail Per Books	Pro Rata Adjustments	Specific Adjustments	Adjusted Retail	Ratio	Cost Rate	Weighted Cost
1	Common Equity	11,380,605	2,829	11,383,434	10,489,465	(1,015,082)	(107,831)	9,366,552.1	45.61%	11.15%	5.09%
2	Long Term Debt	9,937,274	2,470	9,939,744	9,159,152	(905,276)	99,446	8,353,323	40.68%	4.49%	1.83%
3	Short Term Debt	(38,677)	(10)	(38,686)	(35,648)	4,340	(8,737)	(40,045)	-0.20%	3.25%	-0.01%
4	Customer Deposits - Active	173,411	43	173,454	173,454	(16,960)	-	156,494	0.76%	2.61%	0.02%
5	Customer Deposits - Inactive	1,666	0	1,667	1,667	(163)	-	1,504	0.01%	0.00%	0.00%
6	Investment Tax Credits	246,828	61	246,889	227,500	(22,244)	-	205,256	1.00%	8.01%	0.08%
7	Deferred Income Taxes	3,216,299	(5,394)	3,210,906	2,958,745	(269,978)	(197,581)	2,491,187	12.13%	0.00%	0.00%
8											
9	Total	24,917,406	-	24,917,406	22,974,335	(2,225,363)	(214,702)	20,534,270	100.00%		7.01%